ANNUAL REPORT

CITY OF MANCHESTER

NEW HAMPSHIRE

1940

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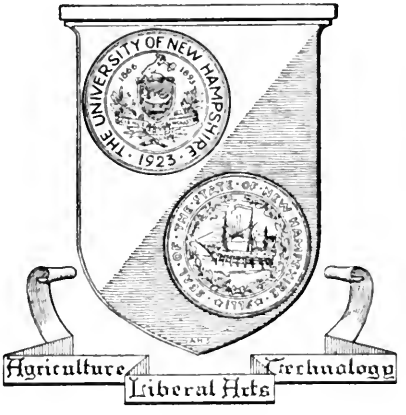

The University
of
New Hampshire

GIFT OF

Manchester

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City of Manchester

LEO G. RIEL

City Auditor

HON. DAMASE CARON, Mayor

TWENTIETH

ANNUAL REPORT

of the

CITY OF
MANCHESTER

NEW HAMPSHIRE

FOR THE YEAR ENDING

DECEMBER 31, 1940

Printed by
P. F. FITZPATRICK & SON, INC.
MANCHESTER, N. H.

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MANCHESTER CITY GOVERNMENT

1940

Mayor

DAMASE CARON, M.D. ..... Office, City Hall
Chosen at election in November, 1939. Salary, $3,000 per annum.

Mayor's Secretary

Yvan R. Caron ..... Office, City Hall
Appointed by the Mayor. Salary, $1,500 per annum.

Aldermen

Ward 1. Dana A. Emery
Ward 2. Guy L. Foster
Ward 3. Harry W. Bergquist
Ward 4. John J. Hartnett
Ward 5. Martin F. Glynn
Ward 6. Michael J. Keane
Ward 7. Peter R. Poirier
Ward 8. Edward F. Bouthiette
Ward 9. James E. Hannon
Ward 10. John Clark
Ward 11. Elmer D. Roukey
Ward 12. Albert R. Martineau
Ward 13. Joseph J. Roy (deceased)
J. Felix Daniels (elected to fill vacancy)

*Board of Aldermen**

STANDING COMMITTEES

Accounts—Aldermen Clark, Keane, Bouthiette
Bills on Second Reading—Aldermen Keane, Foster, Bergquist
Cemeteries—Aldermen Emery, Foster, Keane, Bergquist, Clark
City Planning—Aldermen Martineau, Poirier, Hartnett

Claims—Aldermen Hartnett, Bergquist, Roy, (Daniels)
Enrollment—Aldermen Foster, Roy, (Daniels), Hartnett
Finance—The Mayor, Aldermen Emery, Foster, Glynn, Poirier, Clark, Bouthiette, Roukey
Lands and Buildings—Aldermen Daniels, Roukey, Bouthiette, Martineau
Licenses—Aldermen Glynn, Keane, Hannon
Lighting Streets—Aldermen Hannon, Roukey, Poirier
Streets and Sewers—Aldermen Bergquist, Hannon, Roy, (Daniels)
Board of Recreation—Aldermen Emery, Poirier
Minor Offices—Aldermen Bouthiette, Martineau, Hannon
Radio—Aldermen Glynn, Martineau, Roukey
Special Tax Committee—Aldermen Emery, Poirier, Hartnett

* First named Chairman.

Finance Commission

Wilfred A. Laflamme, Chairman ..... Term expires January, 1942
Allan B. Bethune ..... Term expires January, 1943
Richard J. Welsh, Clerk ..... Term expires January, 1941

Appointed by Governor for a term of three years.
Salary, $200 per annum.

City Auditor

Leo G. Riel ..... Office, City Hall

Appointed by the Mayor and confirmed by Board of Aldermen in January annually. Salary, $2,500 per annum.

City Treasurer

Frank D. McLaughlin ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.
Salary, $2,500 per annum.

Collector of Taxes

William O. Corbin ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially. Term begins June 1. Salary, $2,500 per annum.

Custodian of Deeded Property

William O. Corbin ..... Office, City Hall

Term begins June 1. Salary, $600 per annum.

Assessors

Michael J. Healy, Chairman ..... Term expires January, 1941

Edward J. Robitaille ..... Term expires January, 1945

Eugene T. Sherburne ..... Term expires January, 1943

One member elected by Board of Mayor and Aldermen biennially, in the month of January for a term of six years. Salary: Chairman, $2,800; Members of Board, $2,500 per annum.

City Solicitor

William H. Craig ..... The Kennard Building

Elected by Board of Mayor and Aldermen in January biennially. Salary, $1,600 per annum.

City Clerk

Michael J. Quinn ..... Office, City Hall

Elected by the Board of Mayor and Aldermen in January biennially. Salary, $3,000 per annum.

Superintendent of Public Buildings

William F. Sullivan ..... Office, City Hall

Elected in the month of April by Board of Aldermen for a term of four years. Salary, $2,700 per annum. Term expires April, 1943.

Registrars of Voters

Donat H. Richer, Chairman ..... Term expires May, 1941

Harry R. Bennett ..... Term expires May, 1943

Michael E. Ahern, Clerk ..... Term expires May, 1942

Appointed by Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Members of Board, $400 per annum; Clerk of Board, $750 per annum.

Police Commission

J. Briggs Felton, Chairman ..... Term expires September, 1941

John F. County, Clerk ..... Term expires September, 1942

Joseph Laberge ..... Term expires September, 1943

Appointed by the Governor for a term of three years. Salary: Chairman, $150 per annum; Members of Commission, $100 per annum.

Chief of Police

James F. O'Neil ..... Office at Police Station

Appointed by Commissioners. Salary, $5,000 per annum.

Municipal Court

Alfred J. Chretien, Justice ..... Salary, $2,400 per annum
William L. Phinney, Associate ..... Salary, $800 per annum
Appointed by Governor. Term until 70 years of age.
Robert C. Laing, Clerk ..... Salary, $1,200 per annum
Joseph McCormack, Probation Officer ..... Salary, $2,000 per annum
Appointed by Justice. Term not limited.

Fire Commissioners

James J. Holland, Chairman ..... Term expires May, 1941
Alfred Duval ..... Term expires May, 1942
Fred Hecker, Clerk ..... Term expires May, 1943
Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Clerk, $150 per annum; Members of Commission, $100 per annum.

Chief Engineer

Charles H. French ..... Office, Central Station, Vine Street
Elected by Board of Fire Commissioners. Salary, $4,500 per annum.

Deputy Chief Engineers

Arthur J. Provost ..... Salary, $3,000 per annum
James J. Collins, Jr. ..... Salary, $2,900 per annum
Elected by Board of Fire Commissioners.

Sealer of Weights and Measures

George A. Wingate ..... Office, City Scales, Franklin Street
Appointed by the Mayor and confirmed by the Board of Aldermen biennially in January. Salary, $2,100 per annum.

Board of Health

Jules O. Gagnon, M.D., Chairman ..... Term expires February 1, 1942

James J. Powers, M.D. ..... Term expires February 1, 1943

John F. Holmes, M.D. ..... Term expires February 1, 1941

One member appointed by the Mayor annually in the month of January for a term of three years. Salary, $200 per annum. Office, Old Court House, West Merrimack Street.

Health Officer

Howard A. Streeter, M.D. ..... Salary, $4,500 per annum

Appointed by Board of Health.

Board of Examiners of Plumbers

Leon H. Goulet, (Master) ..... Term expires January 1, 1941

Hugh Taylor, (Journeyman) ..... Term expires January 1, 1941

William M. Cullity, (Inspector) ..... Term: Until successor is appointed

Three Members appointed by the Mayor and confirmed by the Board of Aldermen in January, two Members for a term of Five Years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five years, and the Plumbing Inspector for an indefinite period or until such time that his successor has been named and qualified.

William M. Cullity, Chairman

John R. Finnigan, Clerk

City Physician

Gustave Lafontaine, M.D. ..... Office, 1152 Elm Street

Elected by vote of the Board of Mayor and Aldermen in January, biennially. Salary, $1,600 per annum.

Department of Highways

George B. Looney, Chairman ..... Term expires January, 1941
Alfred Cote, Clerk ..... Term expires January, 1942
Clarence A. Bennett ..... Term expires January, 1943

One member annually elected by Board of Mayor and Aldermen for a term of three years. Salary: Chairman, $250 per annum; Members of Board, $200 per annum.

Surveyor

Francis B. Kenney ..... Office, City Hall

Elected by the Commissioners of Department of Highways. Salary, $5,000 per annum.

Commissioner of Charities

Frank X. Carroll ..... Office, City Hall

Elected biennially at municipal election. Salary, $2,500 per annum.

SCHOOL DEPARTMENT

School Committee

Damase Caron, M.D., Mayor, ex-officio, Chairman
Ward 1. Chester W. Jenks
Ward 2. Henry W. N. Bennett, M.D.
Ward 3. Hendry J. Clark
Ward 4. George H. Griffin
Ward 5. Philip W. Sheridan
Ward 6. John C. Horan
Ward 7. Clarence R. Cote
Ward 8. Daniel B. O'Connor
Ward 9. Wilmot G. Merrill
Ward 10. Frank L. McAllister, Vice-Chairman of the Board
Ward 11. Robert Werner
Ward 12. Albert Miville
Ward 13. Euclide F. Geoffrion

Chosen at the election in November, 1939, for a term of two years. Salary, $100 per annum.

Charles H. Martel ..... Clerk of the Board

Appointed biennially by the Board. Salary, $1,000 per annum.

Superintendent of Schools

Austin J. Gibbons ..... Office, 88 Lowell Street

Term expires July 1, 1944. Salary, $7,000 per annum. $5,000 paid by City of Manchester and $2,000 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

Assistant Superintendent

Augusta M. Nichols ..... Term expires July 1, 1942

Nominated by members of School Board and elected by State Board of Education. Salary, $3,000 per annum. $1,000 paid by City of Manchester, $2,000 paid by State of New Hampshire.

Trustees of Carpenter Memorial Library

Damase Caron, M.D., Mayor, ex-officio

Aretas B. Carpenter ..... Term expires October 1, 1944
Wilfred J. Lessard ..... Term expires October 1, 1943
Samuel P. Hunt ..... Term expires October 1, 1945
Maurice F. Devine ..... Term expires October 1, 1946
William Starr ..... Term expires October 1, 1947
Mrs. Mary C. Manning ..... Term expires October 1, 1941
W. Parker Straw ..... Term expires October 1, 1942

Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years.

Librarian

Caroline B. Clement ..... Salary, $2,600 per annum

Elected by the Trustees of Library.

Water Commissioners

Damase Caron, M.D., Mayor, ex-officio

J. Brodie Smith, Chairman ..... Term expires January, 1943
Murray H. Towle ..... Term expires January, 1941
Charles A. Burke ..... Term expires January, 1946
D. Frank Shea, clerk ..... Term expires January, 1945
Albert J. Precourt ..... Term expires January, 1944
Arthur H. St. Germain ..... Term expires January, 1942

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years.

Superintendent of Water Works

Percy A. Shaw ..... Office, Old Court House, West Merrimack Street

Chosen by Water Commissioners annually. Salary, $6,000 per annum.

Assistant Superintendent

James A. Sweeney ..... Salary, $3,360 per annum

Trustees Board of Recreation and Aviation

Edgar L. Gadbois, Chairman ..... Term expires March 1, 1941
Edward Flanagan, Clerk ..... Term expires March 1, 1942
James F. O'Neil ..... Term expires March 1, 1943
Peter R. Poirier ..... Term expires January 1, 1942
Dana A. Emery ..... Term expires January 1, 1942

Consists of five members. Two aldermen appointed for a term of two years. Three members appointed by the Mayor, one each year, for a term of three years, confirmed by the Board of Mayor and Aldermen. Salary of clerk, $200 per annum.

City Planning Board

Alexis F. Bisson, Chairman ..... Term expires December 31, 1943
Romeo Lamy ..... Term expired December 31, 1940
Richard G. Carrigan ..... Term expires December 31, 1941
William F. Howes ..... Term expires December 31, 1942
Harry C. Jones ..... Term expires December 31, 1944
John J. Sullivan, Chairman Parks and Playgrounds Commission, ex-officio.

Ernest W. Graupner, Engineer Highway Department, ex-officio.

Five members appointed by the Mayor and confirmed by the Board of Aldermen for a term of five years. Two members serve ex-officio.

Board of Adjustment

J. Joseph Lacey ..... Term expires March 1, 1945
Walter J. Duda ..... Term expires March 1, 1943
T. Henry Quigley ..... Term expires March 1, 1942
Edmond Boisvert, Chairman ..... Term expires March 1, 1941
Joseph T. Manseau ..... Term expires March 1, 1944

Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary, $100 per annum.

Trustees of Cemeteries

Agnes T. Bryson ..... Term expires January, 1943
Harold M. Worthen ..... Term expires January, 1943
Arthur E. Card ..... Term expires January, 1944
John H. Rice ..... Term expires January, 1944
Fred W. Pingree ..... Term expires January, 1941
Mary C. Manning ..... Term expires January, 1941
Paul C. Beaudoin ..... Term expires January, 1942
Jeremiah J. Tobin ..... Term expires January, 1942

Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.

Superintendent of All Cemeteries

John H. Erskine ..... Office, Pine Grove Cemetery
Appointed by Trustees of Cemeteries. Salary, $3,100 per annum.

Trustees of Cemetery Funds

Damase Caron, M.D., Mayor, ex-officio
Norwin S. Bean, Clerk ..... Term expires January, 1950
Harry L. Additon ..... Term expires January, 1945

Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years.

Frank D. McLaughlin, Treasurer ..... Salary, $600 per annum

City Weigher

Michael J. Fahey ..... Office, City Scales, Franklin Street

Elected by vote of Board of Mayor and Aldermen in January, biennially. Salary, $1,200 per annum.

Inspector of Petroleum

Carl Shellenberg ..... Office, 265 Sullivan Street
Elected by vote of Board of Mayor and Aldermen in January, biennially

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Parks and Playgrounds Commission

John J. Sullivan, Chairman ..... Term expires April 1, 1943
Mrs. Elliot C. Lambert, Clerk ..... Term expires April 1, 1941
Arthur L. Franks ..... Term expires April 1, 1942
Pierre J. Charron ..... Term expires April 1, 1944
George O. Francoeur ..... Term expires April 1, 1945

One member appointed annually by the Mayor in the month of March for a term of five years.

Superintendent of Parks and Playgrounds

T. Edward McIntyre

Elected by Parks and Playgrounds Commission. Salary, $2,700 annually.

Art Commission

Maude Briggs Knowlton, Chairman ..... Term expires October 1, 1942
Lucien H. Gosselin, Clerk* ..... Term expired October 1, 1940
C. Douglass Still ..... Term expires October 1, 1941

Appointed by the Mayor and confirmed by the Board of Aldermen in September for a term of three years.

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* Deceased.

Selectmen

Ward 1

William W. Moher, Jr. — J. Walker Wiggin

Cyril D. Athearn

Ward 2

Joseph Leo Tardiff — Harold A. Lodge

Charles E. Woodbury

Ward 3

John P. Anthony — J. Robert Gamache

Joseph A. Nerbonne

Ward 4

John Clark — William Corey

Franklin E. Mathews

Ward 5

Patrick J. Creighton — Joseph A. Noga

Martin L. Mahoney

Ward 6

John E. Coulon — John J. O'Connor

Albert T. Boisclair

WARD 7

Anthime Arthur Demers — Ernest A. Plante

Alonzo Tessier

WARD 8

Eugene Delisle, Jr. — Gerard P. Keroack

Leo G. Ricard

WARD 9

Timothy O'Neil — Eugene Hebert

Michael J. Walsh

WARD 10

Arthur B. Colby — John Klop

Charles Lange

WARD 11

Joseph P. Lyons — James E. Heron

John J. Murphy

WARD 12

Felix J. Baribeau — Joseph B. Desrochers

Henry Huard

WARD 13

Flavien J. Lambert — Gerard E. Croteau

Origene E. Lesmerises

Salary, $60 per term.

Moderators

Ward 1. Ralph E. Langdell
Ward 2. William J. Gauthier
Ward 3. Fred W. Pingree
Ward 4. Maurice F. Fitzgerald
Ward 5. Philip W. Sheridan
Ward 6. Edward T. Flanagan
Ward 7. James H. Collins
Ward 8. William Savageau (Precinct No. 1)
Ward 8. Thomas Laughlin (Precinct No. 2)

Ward 9. Aime Cloutier
Ward 10. George J. Delisle
Ward 11. Cornelius H. Callahan, Jr.
Ward 12. Maurice L. BelleIsle
Ward 13. Edmond Allard

Salary, $15 for each election or primary.

Ward Clerks

Ward 1. Osgood G. Nutting
Ward 2. David Lindahl
Ward 3. Robert Lenehan
Ward 4. Walter J. Burke
Ward 5. Bernard McQueeney
Ward 6. Frank X. Cashin
Ward 7. Alcide R. Gagnon
Ward 8. Michel Chevrette (Precinct No. 1) (Ward Clerk)
Ward 8. John R. Burke (Precinct No. 2) (Precinct Clerk)
Ward 9. Harry Walsh
Ward 10. Henry Raymond
Ward 11. Francis P. Grady
Ward 12. Ulysses Letendre
Ward 13. Conrad Pinard

Salary, $80 per term.

CITY OF MANCHESTER

Schedule of Property in Possession of City

as of December 31, 1940

CITY BRIDGES	Buildings	Land	Equipment	Total
Amoskeag Falls Bridge				$150,000.00
Cohas Brook Bridge				7,000.00
Elm Street Bridge				50,000.00
Notre Dame Bridge				800,000.00
Goffs Falls Bridge, Brown Avenue				3,500.00
Granite Street Bridge				200,000.00
Granite Street Bridge, end of Parker Street				6,000.00
Kelley Street Bridge				115,000.00
Print Works Bridge, Granite Street				15,000.00
Proctor Avenue Bridge				4,000.00
Queen City Bridge				900,000.00
Second Street Bridge				60,000.00
South Main Street Bridge				40,000.00
Total				$2,350,500.00

CITY CEMETERIES	Buildings	Land	Equipment	Total
Amoskeag Cemetery, Goffstown Road		$1,100.00	$76.00	$1,176.00
Brown Avenue Cemetery		200.00		200.00
Huse Cemetery, Mammoth Road		870.00		870.00
Huse Cemetery, Young-Sunnyside		1,000.00		1,000.00
Merrill Cemetery, Huse Road		200.00		200.00
Pine Grove Cemetery, Brown Avenue	$83,890.00	444,000.00	12,378.00	540,268.00
Piscataquog Cemetery, Milford-Bowman Streets		7,500.00	47.00	7,547.00
Stowell Cemetery, Bodwell Road		850.00		850.00
Squog Cemetery, Bowman Street		7,975.00		7,975.00
Valley Cemetery, Pine Street	20,000.00	230,000.00	432.00	250,432.00
Totals	$103,890.00	$693,695.00	$12,933.00	$810,518.00

CITY OF MANCHESTER

Schedule of Property in Possession of City as of December 31, 1940

FIRE STATIONS	Buildings	Land	Equipment	Total
Hose House, Brown Avenue	$1,200.00	$115.00		$1,315.00
Hose House, Candia Road	800.00			800.00
Central Station, Vine Street	140,000.00	25,250.00	$68,256.00	233,506.00
Lake Avenue Engine House	32,000.00	3,500.00	25,430.00	60,930.00
Main Street Engine House	32,000.00	4,500.00	12,320.00	48,820.00
Hose House, Mammoth Road (Not Used)	1,250.00	2,850.00		4,100.00
Hose House, Nashua-Maple Streets	8,500.00	2,590.00	12,430.00	23,520.00
Rimmon Street Engine House	28,800.00	1,200.00	22,535.00	52,535.00
Somerville Street Engine House	30,800.00	1,200.00	4,475.00	36,475.00
South Elm Street Engine House	6,100.00	880.00	11,905.00	18,885.00
South Main Street Engine House	30,000.00	1,200.00	9,802.00	41,002.00
Webster Street Engine House	30,000.00	2,650.00	22,625.00	55,275.00
Weston Street Engine House	23,000.00	1,500.00	11,770.00	36,270.00
Drill Tower, Weston Street	5,000.00		500.00	5,500.00
Riverside Hose, Front Street	400.00			400.00
Fire Alarm Telegraph			124,234.00	124,234.00
Totals	$369,850.00	$47,435.00	$326,282.00	$743,567.00

CITY OF MANCHESTER

Schedule of Property in Possession of City

as of December 31, 1940

SCHOOLS	Buildings	Land	Books	Equipment	Total
Administration Building, Lowell-Chestnut Streets	$20,000.00	$10,000.00		$8,413.10	$38,413.10
Amoskeag School, Front Street	20,000.00	900.00	$1,771.08	1,028.08	23,699.16
Ash Street School, Bridge-Maple Streets	57,000.00	21,800.00	3,189.32	3,347.98	85,337.30
Bakersville School, Elm-Queen City Avenue	100,000.00	9,000.00	4,415.93	7,840.55	121,256.48
Brown School, Amory-Alsace Streets	52,000.00	7,800.00	3,228.27	2,576.09	65,604.36
Central High School, Concord-Beech Streets	320,300.00	29,700.00	51,783.28	51,995.79	453,779.07
Chandler School, Concord-Ashland Streets	50,000.00	5,540.00	3,861.21	3,172.66	62,573.87
Corey Manual Training School, 250 Concord Street				16,024.09	16,024.09
Crystal Lake School, Bodwell-Corning Roads	1,550.00	100.00			1,650.00
Franklin Street School, Franklin Street	273,800.00	24,000.00	4,048.46	9,553.09	311,401.55
Goffs Falls School, Brown Avenue	28,000.00	2,000.00	948.76	1,034.89	31,983.65
Hallsville School, Jewett-Hayward Streets	59,200.00	4,400.00	4,637.10	5,492.02	73,729.12
Harvey District School, South Willow Street	12,000.00	100.00	366.43	496.05	12,962.48
Highland School, Beech-Titus Avenue	70,000.00	3,750.00	2,301.57	2,612.55	78,664.12
Lincoln Street School, Merrimack-Lincoln Streets	57,000.00	20,000.00	3,346.44	3,512.48	83,858.92
Maynard School, Merrimack-Union Streets	75,000.00	9,000.00	3,329.28	4,156.66	91,485.94
Parker School, South Main Street	40,000.00	6,000.00	2,611.05	3,170.17	51,781.22
Pearl Street School, Pearl Street	25,000.00	4,260.00	1,403.17	1,696.53	32,359.70
Portable School	600.00				600.00
Practical Arts High School, Concord Street	948,000.00	32,780.00			980,780.00
Rimmon School, Dubuque-Amory Streets	35,000.00	4,150.00			39,150.00
Spring Street School, Spring Street	25,000.00	11,550.00			36,550.00
Stark District School, River Road	1,800.00	500.00			2,300.00
Straw School, Chestnut Street	45,000.00	16,200.00	3,537.77	3,354.77	68,092.54
Varney School, Bowman-Varney Streets	50,000.00	8,560.00	3,886.26	5,022.55	67,468.81
Webster Street School, Webster-Chestnut Streets	57,000.00	16,710.00			73,710.00
Webster Mills School, Pond Road	700.00	100.00			800.00
West Side High and Main Street Schools, Main-Conant Streets	583,320.00	16,680.00	21,564.85	34,043.16	655,608.01
Weston School, Hanover Street	55,000.00	3,500.00	1,455.80	1,180.44	61,136.24
Wilson School, Wilson-Auburn Streets	92,000.00	8,320.00	4,683.67	5,413.05	110,416.72
New Webster School, Elm-Bennington-Bay Streets	185,000.00	15,000.00	3,966.44	12,821.73	216,788.17
Youngsville School, Candia Road	53,000.00	2,000.00	2,041.87	2,495.21	59,537.08
Storehouse and Janitors' Supplies			520.00	2,250.00	2,770.00
Totals	$3,392,270.00	$294,400.00	$132,898.01	$192,703.69	$4,012,271.70

CITY OF MANCHESTER

Schedule of Property in Possession of City

as of December 31, 1940

PUBLIC BUILDINGS	Buildings	Land	Equipment	Total
Carpenter Memorial Library	$328,600.00	$71,400.00	$392,990.00	$792,990.00
Isolation Hospital	121,000.00	16,000.00	13,358.00	150,358.00
Golf Course	12,000.00	132,200.00	3,235.00	147,435.00
City Hall	110,000.00	350,000.00		460,000.00
Mayor			1,368.00	1,368.00
Aldermen			332.00	332.00
Auditor			1,542.00	1,542.00
Treasurer			855.00	855.00
Tax Collector			4,609.00	4,609.00
City Clerk			1,818.00	1,818.00
City Hall			2,179.00	2,179.00
Assessors			30,362.00	30,362.00
Board of Registrars			656.00	656.00
Department of Buildings			990.00	990.00
Highway Department			5,500.00	5,500.00
Charities Department			3,160.00	3,160.00
Board of Adjustment			337.00	337.00
Planning Board			92.00	92.00
City Yards, Franklin Granite-Valley Streets	51,350.00	153,000.00	96,778.00	301,128.00
Incinerator	119,650.00		2,297.00	121,947.00
Various Projects			15,576.00	15,576.00
Old Battery Building, Manchester Street	10,000.00	2,000.00	6,451.00	18,451.00
Old Court House, Franklin Street	28,000.00	27,000.00	203.00	55,203.00
Health Department			5,155.00	5,155.00
Water Department		5,263,029.00	31,147.00	5,294,176.00
Police Station	78,750.00	19,250.00	31,212.00	129,212.00
Public Scales			542.00	542.00
Sealer of Weights and Measures			286.00	286.00
Totals	$859,350.00	$6,033,879.00	$653,030.00	$7,546,259.00

Schedule of Property in Possession of City
as of December 31, 1940

CITY PARKS AND PLAYGROUNDS	Buildings	Land	Equipment	Total
Bath House, Bodwell Road	$450.00	$450.00		$900.00
Bath House, Willow, Rear	1,075.00			1,075.00
Cemetery Brook Park, Pine to Lincoln Streets		32,000.00		32,000.00
Derryfield Park, Bridge Street	9,130.00	114,000.00		123,130.00
Hanover Common, Hanover Street		99,000.00		99,000.00
Harriman Park, Hall-Central-Lake Avenue		5,000.00		5,000.00
Lafayette Park	14,800.00	45,200.00		60,000.00
Merrimack Common, Elm Street		769,500.00		769,500.00
Park Common, Lake Avenue		78,900.00		78,900.00
Parker Common, Maple Street		11,400.00		11,400.00
Prout Park, Young Street		22,300.00		22,300.00
Queen City Playground, Queen City Avenue		10,000.00		10,000.00
Rock Rimmon Park and Swimming Pool	27,400.00	17,150.00		44,550.00
Simpson Park	10,000.00	18,000.00		28,000.00
Stark Park	615.00	60,000.00		60,615.00
Sweeney Park, South Main Street		20,900.00		20,900.00
Pulaski Park, Pine-Bridge Streets	35,000.00	49,000.00		84,000.00
Victory Park, Concord-Amherst Streets		183,000.00		183,000.00
West Side Park, Wheelock Street		8,585.00		8,585.00
Stevens Park, Lake Avenue-Mammoth Road		11,000.00		11,000.00
Livingston Park	50,000.00	50,000.00		100,000.00
Manchester Athletic Field, Valley-Maple Streets	51,250.00	55,000.00	$702.00	106,952.00
Public Comfort Station, Merrimack Common	15,000.00		77.00	15,077.00
Soldiers' Monument, Concord Common	32,500.00			32,500.00
Soldiers' Monument, Hanover Common	4,500.00			4,500.00
Soldiers' Monument, Merrimack Common	25,000.00			25,000.00
Soldiers' Monument, Sweeney Park	4,000.00			4,000.00
Gossler Park, Blucher-Dubuque Streets		10,000.00		10,000.00
Driving Park, South Willow Street		12,000.00		12,000.00
Recreation Grounds, Goffstown Road, Rear		35,000.00		35,000.00
Walter M. Parker Playground, Marion-McGregor Streets		10,000.00		10,000.00
Smyth Tower, Smyth Road	2,300.00	1,200.00		3,500.00
Parks and Commons, Supplies and Equipment on hand			24,063.00	24,063.00
Totals	$283,020.00	$1,728,585.00	$24,842.00	$2,036,447.00

CITY OF MANCHESTER

Schedule of Property in Possession of City as of December 31, 1940

MISCELLANEOUS	Buildings	Land	Equipment	Total
Ward 2, Blodget Street	$3,500.00	$4,500.00		$8,000.00
Ward 5, Lake Avenue	5,000.00	1,500.00		6,500.00
Ward 11, Clinton Street	4,300.00	700.00		5,000.00
Manchester Airport, Woodlawn Ave.	55,000.00	20,200.00	$5,185.00	80,385.00
Property Deeded to City for Non-Payment of Taxes	40,755.00	177,183.00		217,938.00
Totals	$108,555.00	$204,083.00	$5,185.00	$317,823.00

SUMMARY	Bridges	Buildings	Land	Books	Equipment and Supplies	Total
City Bridges	$2,350,500.00					$2,350,500.00
City Cemeteries		$103,890.00	$693,695.00		$12,933.00	810,518.00
Fire Stations		369,850.00	47,435.00		326,282.00	743,567.00
Schools		3,392,270.00	294,400.00	$132,898.01	192,703.69	4,012,271.70
Public Buildings		859,350.00	6,033,879.00		653,030.00	7,546,259.00
City Parks and Playgrounds		283,020.00	1,728,585.00		24,842.00	2,036,447.00
Miscellaneous		108,555.00	204,083.00		5,185.00	317,823.00
Totals	$2,350,500.00	$5,116,935.00	$9,002,077.00	$132,898.01	$1,214,975.69	$17,817,385.70

AUDIT REPORT

of the

CITY OF MANCHESTER

NEW HAMPSHIRE

For The Year Ended

December 31, 1940

From the office of

HASKELL AND BENNETT

Certified Public Accountants

MANCHESTER, N. H.

CITY OF MANCHESTER
INDEX

	Pages
COMMENTS	26-34
EXHIBIT A—Balance Sheet	36-44
SCHEDULE A-1—Statement of Temporary Loans	45
SCHEDULE A-2—Details of Municipal Indebtedness	46-49
SCHEDULE A-3—Statement of Loans Authorized	50
SCHEDULE A-4—Statement of Revenue of Prior Years	51
SCHEDULE A-5—Statement of Revenue of 1939	52
SCHEDULE A-6—Cemetery Trust Funds Income Account	53
SCHEDULE A-7—Statement of Cemetery Trust Funds	54-61
SCHEDULE A, 8-A and 8-B—Statement of Library Trust Funds	62-65
EXHIBIT B—Statement of Budget Accounts	66-70
EXHIBIT C—Analysis of Estimated Revenue	71-74
EXHIBIT D—Analysis of Cash Receipts	75-81
EXHIBIT E—Analysis of Cash Disbursements	81-91
EXHIBIT F—Statement of Tax Collector's Department	92
EXHIBIT G—Statement of Water Department	93
EXHIBIT H—City Treasurer's Cash Receipts and Disbursements	94
EXHIBIT I—Statement of City Clerk's Department	95
EXHIBIT J—Statement of Health Department	96
EXHIBIT K—Statement of School Department	97
EXHIBIT L—Statement of Municipal Court	98
EXHIBIT M—Statement of Highway Department	99
EXHIBIT N—Statement of City Library	100
EXHIBIT O—Statement of City Scales	101
EXHIBIT P-1—Statement of Cemeteries	102
EXHIBIT P-2—Statement of Cemeteries Accounts Receivable	103
EXHIBIT Q—Statement of Fire Department	104
EXHIBIT R—Statement of Board of Recreation and Aviation	105

July 12, 1941

Honorable Board of Mayor and Aldermen,
City of Manchester, New Hampshire.

SIRS:

In accordance with your instructions, we have examined the accounts and records of the City of Manchester for the year ended December 31, 1940 and submit herewith our report together with exhibits and supporting schedules as indexed on the preceding page.

BALANCE SHEET

The financial condition of the City of Manchester as at the close of business on December 31, 1940 is set forth in Exhibit A and supporting schedules 1 to 8, inclusive. Details of the items included therein were verified by examination of departmental records and other satisfactory vouchers and authorizations.

The following comments are applicable to the indicated items of the Balance Sheet:—

Cash in Banks and On Hand $488,426.96

Cash on hand at the office of the City Treasurer was verified by actual count as at the close of business on April 30, 1941. Cash on deposit as shown by the Treaurer's Cash Book was reconciled with bank statements as at April 30, 1941 and all balances were confirmed directly to us by the depositories.

CASH PROOF

The cash balances per books as at December 31, 1940 were reconciled with the verification of cash as at April 30, 1941 as follows:—

Cash on Deposit—April 30, 1941

Merchants National Bank		$231,434.74
Cash and Cash Items—April 30, 1941		
Cash on Hand	$4,944.42	
Advances on Accounts Payable	86,495.66	91,440.08
Total		$322,874.82

Less:—Advance Deposits

City Clerk	$3,640.70	
Board of Recreation and Aviation	122.00	3,762.70
Cash Balance—April 30, 1941		$319,112.12

Reconciliation with December 31, 1940

Add:—Cash Disbursements

January 1 to April 30, 1941 inclusive	1,143,252.53
	$1,462,364.65

Deduct:—Cash Receipts

January 1 to April 30, 1941 inclusive	937,246.07
Balance—December 31, 1940	$525,118.58

To be applied as follows:—

Revenue Cash	$488,426.96	
Non-Revenue Cash	36,691.62	
Total as above		$525,118.58

City Clerk's Cash Fund	$100.00
Tax Collector's Cash Fund	$200.00

The above funds were verified by actual count.

Taxes Receivable $361,216.04

The Tax Ledgers for the years 1934 to 1940, inclusive, were examined, unpaid balances listed and the totals found to be in agreement with the controlling accounts kept by the City Auditor.

Analysis of the controlling accounts involved checking of all tax warrants issued during the period under review, inspection of proper authorizations in support of all transfers and abatements and audit of the detailed records of cash in the office of the Tax Collector to verify their agreement with the records of the City Treasurer and the City Auditor.

Tax Titles $20,635.17

Tax Deeds $26,710.86

Properties held under the above captions were acquired for non-payment of taxes.

All accounts were listed, totalled and found in agreement with the controlling accounts kept by the City Auditor. Increases or decreases of the properties held for non-payment of taxes as at December 31, 1940 compared with December 31, 1939 are shown below:—

	Tax Titles	*Tax Deeds*
December 31, 1939	$25,591.08	$30,375.81
December 31, 1940	20,635.17	26,710.86
Decreases	$4,955.91	$3,664.95

Proper authorizations were inspected in support of all transfers and abatements affecting the above accounts and the detailed cash records kept by the Tax Collector were examined and found in agreement with the records of the City Treasurer and the City Auditor.

Departmental Accounts Receivable $9,600.50

Details of outstanding accounts due are shown in the Balance Sheet and in supporting Exhibits. Departmental bills and signed reports were examined in support of charges recorded in the books of the City Auditor and all credits and abatements were found to be supported by proper vouchers and by the records of the City Treasurer.

Comparison with the total amount outstanding at December 31, 1939 indicates an increase of $1,317.32.

Accounts Receivable — Water Department $1,282.83

The Consumers' and Miscellaneous Ledgers of the Water Department were examined as at the close of business on May 26, 1941. All outstanding balances were listed, totalled and reconciled with the records of the City Auditor. Reconciliation with balances as at December 31, 1940 was effected as shown in Exhibit G.

Detailed records of bills rendered for water and other charges and of cash collections and abatements were examined for the period January 1, 1940 to May 26, 1941 and found to be in agreement with the records of the City Auditor and the City Treasurer.

The records of the Water Department were further examined for the period May 26 to June 24, 1941 inclusive. Formal receipts from the

City Treasurer were produced to account for cash turned in since January 1, 1941 and the balance on hand at June 24, 1941 was verified by actual count.

Orange Food Stamp Fund $6,000.00

Cash advanced from the 1940 appropriation of the Charities Department to the Commissioners of Hillsborough County as part of a working fund to be used in connection with the purchase and redemption of federal food stamps. The balance has been confirmed directly to us by the County Treasurer.

Temporary Revenue Loans $500,000.00

This item represents the balance due on loans in anticipation of tax revenues. Details of the account are set forth in Schedule A-1. Loans issued during the year were supported by proper authorizations and verified with the Treasurer's cash receipts. All payments during the year were accounted for by matured cancelled notes produced for our inspection.

Appropriation Balances $49,280.44

Authorized departmental appropriation balances at the close of the year are shown on the Balance Sheet. Comparison with December 31, 1939 discloses an increase of $22,236.26 in this item. Further details are available in Exhibit B, Statement of Budget Accounts.

Revenue of 1940 and Prior Years $357,219.36

Details of this account are set forth in Schedule A-4, A-5 and Exhibit C.

Water Revenue $1,282.83

Uncollected Accounts Receivable of the Water Department reserved for credit to the departmental appropriation when collected.

Tailings $4,933.92

The above amount represents the aggregate of wages and miscellaneous items which remain unclaimed at the office of the City Treasurer.

West High Athletic Fund $326.09

Central High Athletic Fund $1,129.72

Unexpended balances deposited with the City Treasurer arising from admission fees and subject to withdrawal by the High School Athletic Councils with the approval of the School Board to defray expenses incurred in connection with athletic programs.

EXHIBIT A — PART II

Non-Revenue Accounts

Non-revenue accounts shown in the Balance Sheet, Exhibit A—Part II, represent balances at December 31, 1940 of appropriations for permanent improvements financed by bond issues authorized by the Board of Mayor and Aldermen with the approval of the Finance Commission.

Since cash receipts from the sale of bonds may be devoted solely to the purposes for which the loans are authorized, accounts dealing with non-revenue transactions are segregated from revenue accounts in the books of the City Auditor.

Cash in Banks and On Hand $36,691.62

Although no separate bank accounts are maintained for non-revenue cash, receipts and disbursements for non-revenue purposes are reported separately by the City Treasurer when feasible and recorded in special non-revenue accounts in the books of the City Auditor. In some cases, the required segregation is effected by the City Auditor through the medium of the General Journal in accordance with periodic departmental reports.

Reference is made to the reconciliation of the Treasurer's Cash Account in the foregoing comments pertaining to Exhibit A—Part I.

Loans Authorized $10,000.00

Two and one-half per cent serial notes in the above amount authorized to promote the airport development program which were drawn to be issued at January 1, 1941. The complete issue was sold at par to the Trustees of Cemetery Funds in 1941.

Appropriation Balances $46,691.62

Included herein are unexpended balances of appropriations set up in connection with loans issued for the projects indicated in the Balance Sheet.

EXHIBIT A — PART III

Municipal Indebtedness

Net Bonded Debt $3,621,500.00

The bonded indebtedness of the City was decreased in the amount of $40,500.00 during the year 1940, as follows:—

Loans Paid During the Year	$510,500.00
Loans Issued During the Year	470,000.00
Decrease	$40,500.00

Proper authorizations were examined in connection with all loans issued during the period. Cancelled bonds matured during 1940 were produced for inspection and their aggregate par value found in agreement with cash paid by the City Treasurer.

Interest for the period was calculated and found to agree in total with bond interest paid by the City Treasurer during the year.

Details relative to outstanding bond issues at December 31, 1940 are shown in Exhibit A—Schedule II which is in agreement with the subsidiary bond records maintained by the City Treasurer and the City Auditor.

Loans authorized and issued during the year were sold at a premium of $3,298.30 and cash received from the sale of bonds was checked to the Treasurer's Cash Book and the records of the City Auditor.

Notes Payable $23,380.00

Unmatured notes payable in the above amount were produced for our inspection by the holders, the Trustees of Cemetery Funds. Notes matured and cancelled during the period were examined and checked with the records of the City Auditor.

The Notes Payable account decreased during the year 1940 in the amount of $6,000.00.

EXHIBIT A — PART IV

Trust Funds

Cemetery Trust Funds $754,486.63

The records of the Treasurer of the Trustees of Cemetery Funds were examined and reconciled with the accounts of the City Auditor. All pass books reflecting cash on deposit in Savings Banks were examined and the balances at December 31, 1940 confirmed directly to us by the depositories. All securities in the custody of the Trustees were produced and inspected. The above total of cash and securities was completely verified and the details thereof are set forth in the Balance Sheet, Exhibit A—Part IV and in Schedule A—VII.

Cemetery Trust Funds increased during the year in the amount of $7,406.20.

Library Trust Funds $94,005.54

The Library Trust Funds consisted of cash on deposit in Savings Banks and an Income Account in the amount of $890.37 which was on deposit at the Merchants National Bank and in use as a checking account for the deposit and disbursement of income from trust funds. The latter account was examined and reconciled as at December 31, 1940 with the bank statement, the balance of which was confirmed directly to us by the depository. All savings bank pass books were examined and balances at the close of the period verified independently by confirmation.

Library Trust Funds increased during the year in the amount of $838.19. Reference is made to Exhibit A—Part IV and to Schedules A—VIIIa and A—VIIIb for details.

Other Funds $61,920.60

Analysis of the above amount appears in the Balance Sheet, Exhibit A—Part IV. The funds which are in the custody of the City Treasurer, consist of cash on deposit in savings banks. All balances shown by the pass books as at December 31, 1940 were verified by correspondence with the depositories and were found in agreement with the records of the City Auditor.

Other Funds decreased during the year in the amount of $6,444.94.

Cash Receipts and Disbursements

Analysis of Cash Receipts and Disbursements, as shown in Exhibit D and E, are in agreement with the records of the City Auditor and

have been checked in detail with the City Treasurer's Reports of Cash Received and Treasury Warrants signed by the City Auditor and approved by the Finance Commission. Treasury Warrants were verified by complete checking with signed and approved payrolls and bill sheets submitted by the various departments during the year, examination of all cancelled checks issued in payment of payrolls and bills, scrutiny of account classifications, and by a test examination of original vendors' invoices covering two months.

Exhibit H is a summary of cash receipts and disbursements for the year prepared from the City Treasurer's Cash Book.

Statement of Budget Accounts

The Appropriation Ledger containing the departmental budget accounts was checked in detail, totalled and the aggregate of balances found to be in agreement with the controlling accounts in the General Ledger. Cash receipts credited to appropriations were checked and verified. Departmental and municipal transfers and appropriation balances were found to be supported by proper authorizations.

Appropriations, as shown in Exhibit B, are in agreement with resolutions of the Board of Mayor and Aldermen and balances carried forward were properly authorized.

Estimated Revenue

Estimated Revenue is the term applied to all revenues of the City except taxes, water revenue and funds raised by the sale of bonds or notes. A complete analysis of the account is appended hereto as Exhibit C.

Departmental Accounts Receivable Ledger

The Departmental Accounts Receivable Ledger was checked in detail, totalled and found to be in agreement with the controlling account in the General Ledger kept by the City Auditor.

Departmental Cash Receipts

Cash receipts records maintained by the various departments were examined and checked to the records of the City Treasurer and the City Auditor. Cash balances on hand in the several departments at December 31, 1940 were verified by reconciliation to the date of examination, inspection of City Treasurer's receipts issued and verification of cash on hand.

Further details relative to the various departmental accounts are available in the Departmental Statements, Exhibits G to R, inclusive, and in the preceding Balance Sheet comments.

City Clerk's Department

The City Clerk's Cash Book was totalled and found in agreement with the total of cash turned over to the City Treasurer. Receipts from licenses and permits for the year were verified in detail from stubs, duplicate receipts and other supporting data made available to us. Fees, etc. were checked with copies of documents recorded and other original records.

The Automobile Permit Book was totalled for the year and checked with the total cash turned over to the City Treasurer and with the records of the City Auditor. A test of the Auto Permit Book was made by comparison of approximaely five hundred entries with carbon copies of the original permits on file at the office of the Commissioner of Motor Vehicles at Concord. Receipts from the certification of births, marriages and deaths have been recorded in the City Clerk's Cash Book and have been deposited with the City Treasurer.

Verification of Receivables

Test verifications by correspondence with the debtors of taxes and water charges receivable as at April 30, 1941 resulted in the receipt of 198 replies out of 471 letters mailed. In general, however, it was the larger accounts which were confirmed and those with respect to which the taxpayer was uncertain. All differences reported to us were carefully investigated and we were satisfied in all cases that the Collector's records were correct. Such differences in most cases involved a misunderstanding on the part of the taxpayer as to the date of payment. In our opinion, the small number of replies was due to the fact that the procedure is new and the request for verification was considered by many taxpayers as a request for payment and also to the negligence of many debtors in failing to reply if they knew the balance to be correctly stated. We believe that the results of the present verification have been beneficial in that a substantial portion of the larger outstanding accounts have been confirmed and the taxpayer has had an opportunity to judge the accuracy of the balance charged to him even in those cases in which no reply was received.

General Ledger

All entries in the General Ledger were checked from the books of original entry, additions verified and a trial balance abstracted. All entries in the General Journal for the year were completely vouched from resolutions of the Board of Mayor and Aldermen and other supporting data examined.

We are very glad to acknowledge the splendid co-operation accorded to us and to the members of our staff during the progress of the audit by City Officials and other employees of the city.

Respectfully submitted,

HASKELL AND BENNETT

By PERCY H. BENNETT, *C.P.A.*

City of Manchester

EXHIBIT A

Balance Sheet as at December 31, 1940

PART I — REVENUE ACCOUNTS

Assets

Cash in Banks and On Hand	$488,426.96	
City Clerk's Cash Fund	100.00	
Tax Collector's Fund	200.00	
Total Cash in Banks and Office		$488,726.96
Taxes Receivable		
Taxes of 1934	$3,726.00	
Taxes of 1935	5,694.40	
Taxes of 1936	6,178.00	
Taxes of 1937	7,536.00	
Taxes of 1938	9,277.84	
Taxes of 1939	12,476.88	
Taxes of 1940	316,326.92	
Total Taxes Receivable		361,216.04
Tax Titles		20,635.17
Tax Deeds		26,710.89

Liabilities

Current Debt		
Temporary Revenue Loans		$500,000.00
Appropriation Balances		
W. P. A. — New Sewers — Revenue	$2,441.88	
W. P. A. — Sewing Project	3,199.89	
Carpenter Memorial Library	67.51	
National Youth Administration	120.21	
Federal Music Project	224.04	
Water Department	43,226.91	
Total Appropriation Balances		49,280.44

Departmental Accounts Receivable

Fire Department	$71.50		
Health Department	797.12		
Highway Department	7,156.73		
School Department	29.46		
Pine Grove Cemetery	410.00		
Valley Cemetery	36.50		
Piscataquog Cemetery	18.00		
Board of Recreation and Aviation	1,081.19		
Total Departmental Accounts Receivable		9,600.50	
Accounts Receivable — Water Department — contra		1,282.83	
Orange Food Stamp Fund		6,000.00	
TOTAL ASSETS		$914,172.36	
Revenue of 1940 and Prior Years			357,219.36
Water Revenue—Reserved for Appropriation when collected—contra			1,282.83
Tailings			4,933.92
West High Athletic Fund			326.09
Central High Athletic Fund			1,129.72
TOTAL LIABILITIES			$914,172.36

CITY OF MANCHESTER

EXHIBIT A

BALANCE SHEET AS AT DECEMBER 31, 1940

PART II — NON-REVENUE ACCOUNTS

ASSETS		LIABILITIES	
Cash in Banks and On Hand	$36,691.62	*Appropriation Balances*	
Loans Authorized	10,000.00	New Sewers	$934.52
		New Highways	71.84
		W. P. A.—New Highways	3,912.35
		W. P. A.—New Sidewalks—Taxable Property	92.04
		Improvements to Public Buildings	2.42
		W. P. A.—Improvements to Public Buildings	18.51
		Building Department—Addition to Police Station	20.37
		W. P. A.—General Park Improvements	12.66
		Parks — Improvements to Sheridan-Emmett Park	18.60
		Purchase of New Equipment	3,355.01
		Fire Department	4,517.07
		W. P. A. — Athletic Field—Permanent Improvements	38.68

		W. P. A. — Airport — Permanent Improvements	18,880.94
		School — Improvements to School Yards	663.19
		New Reservoir Construction	697.45
		Valley Cemetery Brook Project	6.47
		Airport Improvements—State	8,713.06
		Library Grounds Improvements	1,500.00
		Alterations to Mayor's Office	1,486.44
		City Clerk—Vault and Office Equipment	1,750.00
		Total Appropriation Balances	$46,691.62
TOTAL ASSETS	$46,691.62	TOTAL LIABILITIES	$46,691.62

CITY OF MANCHESTER

EXHIBIT A

BALANCE SHEET AS AT DECEMBER 31, 1940

PART III — INDEBTEDNESS

ASSETS		LIABILITIES	
Net Bonded Debt—Balancing Account	$3,621,500.00	*Bonded Debt—Serial Bonds*	
Notes Payable—Balancing Account	23,380.00	Fire Loans	$54,335.00
		Health Loans	705.00
		Sewer Loans	1,061,412.69
		Highway Loans	1,034,542.32
		Bridge Loans	354,175.00
		School Loans	352,305.00
		Water Loans	89,250.00
		Recreation Loans	108,137.00
		World War Memorial Loan	12,000.00
		Sidewalk Loans	125,640.00
		Departmental Equipment Loan	39,100.00
		New Highways, New Sewers, New Sidewalks	60,865.00
		Permanent Improvements to Public Buildings	152,144.99

Incinerator Loan	65,000.00	
Airport Loan	102,200.00	
Cemetery Loan	8,188.00	
Library Loan	1,500.00	
Total Bonded Debt		$3,621,500.00

Notes Payable

General Parks Improvements	$11,000.00	
Departmental Equipment	3,000.00	
Improvements — Sheridan-Emmett Park	4,500.00	
Purchase Site of State Armory	4,880.00	
Total Notes Payable		23,380.00
TOTAL ASSETS	$3,644,880.00	TOTAL LIABILITIES $3,644,880.00

CITY OF MANCHESTER

EXHIBIT A

BALANCE SHEET AS AT DECEMBER 31, 1940

PART IV — TRUST FUNDS

ASSETS

Cemetery Trust Funds		
Cash on Deposit	$467,106.63	
Securities	287,380.00	
Total Cemetery Trust Funds		$754,486.63
Library Trust Funds		
Cash on Deposit		94,005.54
Rock Rimmon Park Improvement Fund		
Cash on Deposit		3,102.55
Fire Damage Replacement Fund		
Cash on Deposit		25,299.68
Nathan P. Hunt Children's Entertainment Fund		
Cash on Deposit		5,983.10
Nathan P. Hunt School Prize and Book Fund		
Cash on Deposit		3,311.26

LIABILITIES

Cemetery Trust Funds		
Pine Grove Perpetual Care	$600,969.19	
Valley Perpetual Care	77,585.28	
Piscataquog Perpetual Care	15,487.36	
Merrill Perpetual Care	5,877.18	
Amoskeag Perpetual Care	2,313.61	
Stowell Perpetual Care	545.04	
Pine Grove Special (Exhibit A—Schedule 7)	40,198.64	
Valley Special (Exhibit A—Schedule 7)	10,494.96	
Merrill Special (Exhibit A—Schedule 7)	207.23	
Piscataquog Special (Exhibit A—Schedule 7)	131.80	
Gale Fund Income Account	076.34	
Total Cemetery Trust Funds		$754,486.03
Library Trust Funds		
F. P. Carpenter Fund	$25,319.15	

Herrick Fund		
Cash on Deposit	612.50	
C. H. Bartlett Fund		
Cash on Deposit	22,914.74	
Clara N. Brown Fund		
Cash on Deposit	696.77	
TOTAL ASSETS—carried forward		$910,412.77

Mrs. G. B. D. Carpenter Fund	10,022.17	
Dean Fund	12,732.66	
Ruth E. Dudley Fund	60.98	
Mary A. Elliott Fund	5,149.75	
Eliza A. Eaton Fund	3,876.50	
Emily A. Smith Fund	5,242.66	
Michael Prout Fund	7,968.54	
Moody Currier Fund	5,000.00	
Edwin Jones Fund	5,000.75	
Nora K. Jones Fund	2,731.85	
John Hosley Fund	5,000.00	
John Hosley Income Account	2,003.15	
James Liddell Arnott Fund	1,004.94	
Mary M. Tolman Fund	2,002.07	
Income Account	890.37	
Total Library Trust Funds		94,005.54
Total Library Trust Funds carried forward		94,005.54

CITY OF MANCHESTER

EXHIBIT A

BALANCE SHEET AS AT DECEMBER 31, 1940

PART IV — TRUST FUNDS

(Concluded)

ASSETS		LIABILITIES		
Total Assets—brought forward	$910,412.77	Brought forward		94,005.54
		Other Funds		
		Rock Rimmon Park Improvement Fund	$3,102.55	
		Fire Damage Replacement Fund	25,299.68	
		Nathan P. Hunt Children's Entertainment Fund	5,983.10	
		Nathan P. Hunt School Prize and Book Fund	3,311.26	
		Herrick Fund	612.50	
		C. H. Bartlett Legacy	22,914.74	
		Clara N. Brown Fund	696.77	
		Total Other Funds		61,920.00
TOTAL ASSETS	$910,412.77	TOTAL LIABILITIES		$910,412.77

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE I

STATEMENT OF TEMPORARY LOANS

FOR THE YEAR ENDED DECEMBER 31, 1940

Date Issued	*Sold to*	*Date Due*	*Interest Rate*	*Amount*
February 29, 1940	F. W. Horne and Company	July 18, 1940	.228%	$300,000.00
February 29, 1940	F. W. Horne and Company	December 6, 1940	.228%	200,000.00
December 4, 1940	Arthur Perry and Company	July 10, 1941	.11%	500,000.00
				$1,000,000.00

SUMMARY

Balance Outstanding January 1, 1940	$500,000.00
Total Loans Issued During the Year	1,000,000.00
Total	$1,500,000.00
DEDUCT:—Loans Paid During the Year	1,000,000.00
Balance Outstanding December 31, 1940	$500,000.00

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE II

DETAILS OF MUNICIPAL INDEBTEDNESS

DECEMBER 31, 1940

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
Jan. 1, 1921	New School and Equipment	Jan. 1, 1941	5%	$300,000.00	$15,000.00
April 1, 1921	Weston School and Equipment	Apr. 1, 1941	5%	63,000.00	3,000.00
May 1, 1921	New Schools and Equipment	May 1, 1941	5%	300,000.00	15,000.00
July 1, 1921	New Sewers	July 1, 1941	5%	50,000.00	2,000.00
Oct. 1, 1921	New Schools and Equipment	Oct. 1, 1941	5%	300,000.00	15,000.00
Oct. 1, 1921	Kelley Street Sewer	Oct. 1, 1941	4%	100,000.00	5,000.00
Jan. 1, 1922	Repairs to Spring Street School	Jan. 1, 1941-42	4½%	20,000.00	2,000.00
Mar. 1, 1922	New Schools and Equipment	Mar. 1, 1941-42	4%	600,000.00	60,000.00
July 1, 1922	New Sewers	July 1, 1941-42	4%	300,000.00	30,000.00
Sept. 1, 1922	New Schools	Sept. 1, 1941-42	4%	300,000.00	30,000.00
Oct. 1, 1922	Motor Fire Apparatus	Oct. 1, 1941-42	4%	60,000.00	6,000.00
Dec. 1, 1922	New Schools	Dec. 1, 1941-42	4%	300,000.00	30,000.00
Feb. 1, 1923	New Sewers	Feb. 1, 1941-43	4%	100,000.00	15,000.00
April 1, 1923	New Sewers	April 1, 1941-43	4%	100,000.00	15,000.00
May 1, 1923	Queen City Bridge	May 1, 1941-43	4%	900,000.00	135,000.00
July 1, 1923	New Sewers	July 1, 1941-43	4%	50,000.00	7,500.00
July 1, 1923	New Sewers	July 1, 1941-43	4%	40,000.00	6,000.00
Oct. 1, 1923	Motor Fire Apparatus, etc.	Oct. 1, 1941-43	4%	60,000.00	9,000.00
Dec. 1, 1923	New Schools	Dec. 1, 1941-43	4%	100,000.00	15,000.00
Aug 1, 1924	New Sewers	Aug. 1, 1941-44	4%	30,000.00	4,000.00
Dec. 1, 1924	Addition to Youngsville School	Dec. 1, 1941-44	4%	35,000.00	4,000.00
June 1, 1925	New Sewers	June 1, 1941-45	4%	200,000.00	50,000.00
Sept 1, 1925	Enlarging and Improving Water Works	Sept. 1, 1941-45	4%	150,000.00	30,000.00
June 1, 1926	New Sewers	June 1, 1941-46	4%	100,000.00	30,000.00
May 1, 1927	New Highways	May 1, 1941-42	4%	100,000.00	12,000.00

June	1, 1927	New Sewers	June	1, 1941-47	4%	50,000.00	14,000.00
Aug.	1, 1927	New Highways	Aug.	1, 1941-42	4%	100,000.00	12,000.00
Aug.	1, 1927	New Sewers	Aug.	1, 1941-47	4%	25,000.00	7,000.00
Feb.	1, 1928	Cemetery Brook Culvert—New Sewers	Feb.	1, 1941-48	4%	55,000.00	19,000.00
May	1, 1928	Lake Road Construction	May	1, 1941-48	4%	50,000.00	16,000.00
July	1, 1928	Permanent Streets—Sewers	July	1, 1941-48	4%	150,000.00	54,000.00
July	1, 1928	Building and Equipment—Schools	July	1, 1941-48	4%	24,000.00	8,000.00
July	1, 1928	World War Memorial	July	1, 1941-48	4%	34,500.00	12,000.00
July	1, 1929	Streets—Sewers	July	1, 1941-49	4½%	175,000.00	76,000.00
Sept.	1, 1929	Motor Driven Fire Apparatus	Sept.	1, 1941-49	4½%	23,000.00	9,000.00
Sept.	1, 1929	New Sewers	Sept.	1, 1941-49	4½%	50,000.00	18,000.00
Sept.	1, 1930	Permanent Improvements	Sept.	1, 1941-50	4%	425,000.00	200,000.00
Oct.	1, 1931	Permanent Improvements	Oct.	1, 1941-51	4%	300,000.00	165,000.00
April	1, 1932	Permanent Improvements	Apr.	1, 1941-52	4½%	100,000.00	60,000.00
July	1, 1933	Permanent Improvements	July	1, 1941-43	4½%	100,000.00	30,000.00
Nov.	1, 1933	Water—New Reservoir	Nov.	1, 1941-43	4%	150,000.00	45,000.00
Sept.	1, 1934	Permanent Improvements	Sept.	1, 1941-54	3½%	50,000.00	32,000.00
June	1, 1935	New Sewers, Highways and Sidewalks	June	1, 1941-55	3%	50,000.00	35,000.00
Sept.	1, 1935	Permanent Improvements	Sept.	1, 1941-55	3%	65,000.00	45,000.00
Sept.	1, 1935	Permanent Improvements	Sept.	1, 1941-55	3%	60,000.00	45,000.00
Dec.	1, 1935	New Sewers	Dec.	1, 1941-55	3%	100,000.00	75,000.00
July	1, 1936	Municipal Improvements	July	1, 1941-56	3%	120,000.00	96,000.00
Aug.	1, 1936	Notre Dame Bridge Construction	Aug.	1, 1941-56	3%	250,000.00	198,000.00
Sept.	1, 1936	Incinerator	Sept.	1, 1941-56	3%	85,000.00	65,000.00
Mar.	1, 1937	Improvements at Airport	Mar.	1, 1941-57	3%	60,000.00	51,000.00
Mar.	1, 1937	New Sewers	Mar.	1, 1941-57	3%	100,000.00	85,000.00
May	1, 1937	New Sewers	May	1, 1941-57	3%	80,000.00	68,000.00
July	1, 1937	Municipal Improvements	July	1, 1941-47	3%	130,000.00	91,000.00
July	1, 1937	Municipal Improvements	July	1, 1941-57	3%	45,000.00	36,000.00
July	1, 1938	Municipal Improvements	July	1, 1941-58	2½%	200,000.00	180,000.00
July	1, 1938	Resurfacing Highways	July	1, 1941-48	2½%	75,000.00	59,000.00
July	1, 1938	New Highways	July	1, 1941-58	2½%	50,000.00	44,000.00
Aug.	1, 1938	Municipal Improvements	Aug.	1, 1941-58	2½%	125,000.00	111,000.00

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE II

DETAILS OF MUNICIPAL INDEBTEDNESS

DECEMBER 31, 1940 — *Continued*

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
Oct. 1, 1938	New Sewers and Highways	Oct. 1, 1941-58	2½%	25,000.00	21,000.00
Jan. 1, 1939	School Building Construction—Webster School	Jan. 1, 1941-59	3%	138,000.00	131,000.00
April 1, 1939	Municipal Improvements	Apr. 1, 1941-59	2%	200,000.00	190,000.00
July 1, 1939	Municipal Improvements and Equipment	July 1, 1941-49	1½%	100,000.00	90,000.00
Sept. 1, 1939	Municipal Improvements and Equipment	Sept. 1, 1941-59	2%	125,000.00	118,000.00
Oct. 1, 1939	New Highways and Sewers	Oct. 1, 1941-49	1½%	50,000.00	45,000.00
April 1, 1940	Municipal Improvements	Apr. 1, 1941-60	1¾%	200,000..00	200,000.00
July 1, 1940	Municipal Improvements	July 1, 1941-50	1½%	120,000.00	120,000.00
Sept. 1, 1940	Municipal Improvements	Sept. 1, 1941-60	1½%	100,000.00	100,000.00
	TOTAL MUNICIPAL BONDED INDEBTEDNESS				$3,621,500.00

SUMMARY

Total Municipal Bonded Debt January 1, 1940	$3,662,000.00
ADD: Loans Issued During the Year	470,000.00
	$4,132,000.00
DEDUCT: Loans Paid During the Year	510,500.00
TOTAL MUNICIPAL BONDED DEBT DECEMBER 31, 1940	$3,621,500.00

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE 11

DETAILS OF MUNICIPAL INDEBTEDNESS

DECEMBER 31, 1940

NOTES PAYABLE

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
Dec. 1, 1935	General Parks Improvements	Dec. 1, 1941-45	3%	$10,000.00	$5,000.00
July 1, 1936	Departmental Equipment	July 1, 1941-43	3%	7,000.00	3,000.00
Sept. 1, 1936	General Parks Improvements	Sept. 1, 1941-46	3%	10,000.00	6,000.00
June 1, 1937	Park Improvements	June 1, 1941-45	3%	7,500.00	4,500.00
May 2, 1938	Land—State Armory	May 1, 1941-43	3%	8,880.00	4,880.00
	TOTAL NOTES PAYABLE				$23,380.00

SUMMARY

Total Notes Payable January 1, 1940	$29,380.00
DEDUCT:—Notes Paid During the Year	6,000.00
Total Notes Payable December 31, 1940	$23,380.00

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE III

STATEMENT OF LOANS AUTHORIZED AND ISSUED

DURING THE YEAR ENDED DECEMBER 31, 1940

Date of Issue	Purpose of Loan	Maturity Dates	Rate of Interest	Amount Authorized	Amount Issued	Sold at	Cash Received
Oct. 1, 1939	Municipal Improvements	Oct. 1, 1940-49	1½%	.....	$50,000.00	100.345	$50,172.50
April 1, 1940	Municipal Improvements	April 1, 1941-60	1¾%	$200,000.00	200,000.00	101.277	202,554.00
July 1, 1940	Municipal Improvements and Equipment	July 1, 1941-50	1¼%	120,000.00	120,000.00	100.299	120,358.80
Sept. 1, 1940	Municipal Improvements and Equipment	Sept. 1, 1941-60	1½%	100,000.00	100,000.00	100.213	100,213.00
Jan. 1, 1941	Serial Notes- Airport Development	Jan. 1, 1942-51	2½%	10,000.00	.....	.....	
				$430,000.00	$470,000.00		$473,298.30

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE IV

STATEMENT OF REVENUE OF 1940 AND PRIOR YEARS

Balance January 1, 1940		$339,887.04
Additions		
Additional Warrants—Prior Years	$1,253.21	
Voluntary Taxes—Prior Years	1,122.00	
Adjustment of Prior Years' Taxes	5.45	
Charities Refunds and Recoveries	613.75	
1939 Highway Department Charges to Water Works	479.97	
Fire Loss Adjustments	7.81	
Fire Department Service—Town of Goffstown	300.00	
Gasoline Tax Refunds	23.97	
Refund of Interest During Construction—Webster School	3,358.00	
Transferred from Revenue of 1940	10,565.63	
Total Additions		17,729.79
Total Additions and Balance		$357,616.83
Deductions		
Fire Damage Repairs—prior year	$158.50	
Collections of Prior Years' Highway Accounts Receivable	171.63	
School Tuitions Refunded—prior year	47.34	
Refund Single Graves Sold	20.00	
Total Deductions		397.47
BALANCE PER EXHIBIT A — DECEMBER 31, 1940		$357,219.36

City of Manchester

EXHIBIT A — SCHEDULE V

STATEMENT OF REVENUE OF 1940

Property Tax Warrant	$3,421,331.98	
Poll Tax Warrant	90,104.00	
Additional Tax Warrants Issued	3,227.33	
Amount Raised from Estimated Revenue	357,348.51	
Unexpended Appropriation Balances	18,668.39	
Uncollected Departmental Accounts Receivable	1,752.07	
Orange Food Stamp Fund Charged to Charities Appropriation	6,000.00	
1940 Sunday Licenses Collected in 1939	182.00	
Total		$3,898,614.28

Deductions

Appropriations for 1939		$2,960,733.40	
Additional Appropriations			
Federal Music Project	$1,000.00		
Fire Insurance on Public Buildings	16,000.00		
Emergency Relief Gardens	1,200.00		
National Youth Administration	1,000.00		
City Library	550.00		
Charities Department	21,000.00		
Building Department	500.00		
Highway Department — W. P. A.—New Sewers	34,490.95		
Highway Department	20,000.00		
Total Additional Appropriations		95,740.95	
Other Deductions			
Appropriation Overdrafts	$23,384.39		
School Per Capita Tax	17,290.00		
County Tax	784,899.91		
Total Other Deductions		825,574.30	
Total Deductions			3,888,048.65
BALANCE TRANSFERRED TO REVENUE OF PRIOR YEARS			$10,565.63

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VI

CEMETERY TRUST FUNDS

INCOME ACCOUNT—FOR THE YEAR ENDED DECEMBER 31, 1940

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Amoskeag Cemetery	Special Funds	Stowell Cemetery
Balances—January 1, 1940	$57,557.40	$18,823.94	$5,464.84	$2,037.96	$132.81	$8,003.90	$47.27
Add							
Restoration to Special Funds—contra						638.94	
Interest on Bonds	9,732.50	990.00					
Interest on Serial Notes	836.40						
Interest from Savings Banks	7,030.05	1,519.93	381.70	147.09	55.30	1,230.39	13.77
Interest from Lots Sold	131.95						
Totals	$75,288.30	$21,333.87	$5,846.54	$2,185.05	$188.11	$9,933.23	$61.04
Expenditures							
Perpetual Care	$12,868.00	$1,717.50	$258.00	$117.00	$61.00		$16.00
Semi-Perpetual Care	721.90						
Care of Single Graves	400.09						
Special Care			10.00			$807.00	
Appropriations for Improvements	1,000.00	7,000.00					
Salary of Treasurer	600.00						
Care of Stark Lot						40.00	
28% Loss on Deposits in Merrimack River Savings Bank	1,590.80					943.75	
Restoration to Special Funds — contra	505.99	132.95					
Miscellaneous	2,616.85	1,044.85					
Totals	$20,303.63	$9,895.30	$268.00	$117.00	$61.00	$1,790.75	$16.00
BALANCES—Dec. 31, 1940	$54,984.67	$11,438.57	$5,578.54	$2,068.05	$127.11	$8,142.48	$45.04

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

IN CUSTODY OF THE CITY TREASURER DECEMBER 31, 1940

PINE GROVE CEMETERY

Par Value	Description	Rate	Maturity	Serial Numbers	Amount
4 M	City of Manchester—School Bonds	4%	Dec. 1, 1941-44	Nos. 32- 35 Inclusive	$4,000.00
16 M	City of Manchester—Highway Bonds	4%	May 1, 1941-48	Nos. 35- 50 Inclusive	16,000.00
5 M	City of Manchester—Water Bonds	4%	Sept. 1, 1941	Nos. 121-125 Inclusive	5,000.00
18 M	City of Manchester—Sewer Bonds	4½%	Sept. 1, 1941-49	Nos. 33- 50 Inclusive	18,000.00
3 M	City of Manchester—School Bonds	5%	Apr. 1, 1941	Nos. 61- 63 Inclusive	3,000.00
6 M	City of Manchester—Fire Department Bonds	4%	Oct. 1, 1941-42	Nos. 55- 60 Inclusive	6,000.00
60 M	City of Manchester—Permanent Improvements	4½%	Apr. 1, 1941-52	Nos. 41-100 Inclusive	60,000.00
131 M	City of Manchester—School Bonds	3%	Jan. 1, 1941-59	Nos. 8-138 Inclusive	131,000.00
5 M	City of Manchester—Serial Notes	3%	Dec. 1, 1941-45	Nos. 6- 10 Inclusive	5,000.00
3 M	City of Manchester—Serial Notes	3%	July 1, 1941-43	Nos. 5- 7 Inclusive	3,000.00
6 M	City of Manchester—Serial Notes	3%	Sept. 1, 1941-46	Nos. 5- 10 Inclusive	6,000.00
4.5 M	City of Manchester—Serial Notes	3%	June 1, 1941-45	Nos. 4- 8 Inclusive	4,500.00
4.88 M	City of Manchester—Serial Notes	3%	May 1, 1941-43	Nos. 3- 5 Inclusive	4,880.00
	TOTAL SECURITIES				$266,380.00

Cash on Deposit

Depository	Book Number	Amount
Hillsborough County Savings Bank	16073	$15,809.52
Hillsborough County Savings Bank	20250	43,287.96
Amoskeag Savings Bank	151323	82,246.71
Manchester Savings Bank	50420	96,555.40
Mechanics Savings Bank	3413	48,222.49
Mechanics Savings Bank	4522	16,446.92
Mechanics Savings Bank	4407	10,566.50
Mechanics Savings Bank	17935	2,053.88
Merchants National Bank	271	19,399.81
TOTAL CASH ON DEPOSIT		334,589.19
TOTAL PINE GROVE CEMETERY FUNDS		$600,969.19

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

IN CUSTODY OF THE CITY TREASURER DEC. 31, 1940—*Continued*

VALLEY CEMETERY

Par Value	Description	Rate	Maturity	Serial Numbers	Amount
12 M	City of Manchester—War Memorial Bonds	4%	July 1, 1941-48	Nos. 25-40 Inclusive	$12,000.00
9 M	City of Manchester—Fire Department Bonds	4½%	Sept. 1, 1941-49	Nos. 15-23 Inclusive	9,000.00
	TOTAL SECURITIES				$21,000.00

Cash on Deposit

Depository	Book Number	Amount	
Hillsborough County Savings Bank	16072	$15,585.67	
Amoskeag Savings Bank	68808	14,400.17	
Manchester Savings Bank	154499	18,460.39	
Mechanics Savings Bank	5569	8,139.05	
TOTAL CASH ON DEPOSIT			56,585.28
TOTAL VALLEY CEMETERY FUNDS			$77,585.28

MERRILL CEMETERY

Cash on Deposit

Depository	Book Number	Amount	
Amoskeag Savings Bank	69517	$5,877.18	
TOTAL MERRILL CEMETERY FUNDS			$5,877.18

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

IN CUSTODY OF THE CITY TREASURER DEC. 31, 1940—*Continued*

PISCATAQUOG CEMETERY

Cash on Deposit

Depository	Book Number	Amount	
Amoskeag Savings Bank	126851	$2,574.70	
Amoskeag Savings Bank	126852	94.76	
Amoskeag Savings Bank	126853	1,724.16	
Amoskeag Savings Bank	126854	11,093.74	
TOTAL PISCATAQUOG CEMETERY FUNDS			$15,487.36

AMOSKEAG CEMETERY

Cash on Deposit

Depository	Book Number	Amount	
Amoskeag Savings Bank	151322	$2,313.61	
TOTAL AMOSKEAG CEMETERY FUNDS			$2,313.61

STOWELL CEMETERY

Cash on Deposit

Depository	Book Number	Amount	
Manchester Savings Bank	145818	$545.04	
TOTAL STOWELL CEMETERY FUNDS			$545.04

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1940—*Continued*

SPECIAL CEMETERY TRUST FUNDS

Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
Edith F. Stark	Amoskeag	122381	$1,625.48
Mrs. Charles D. Welch	Amoskeag	154127	233.07
George F. Sargent	Amoskeag	152887	445.10
Emily Theuner	Amoskeag	157155	57.59
Charles W. Powell	Amoskeag	160833	117.10
Maria F. Laport	Amoskeag	161396	115.80
Hattie C. Curtis	Amoskeag	164246	110.56
Frank W. Avery	Amoskeag	168482	108.48
Clara E. Colby	Amoskeag	172472	107.72
Leland and Waldron	Amoskeag	174597	209.94
L. V. Heath	Amoskeag	183244	164.72
Medora W. Elliott	Amoskeag	188141	520.41
John Rustler	Amoskeag	190698	103.12
Ralph I. Bean	Amoskeag	193305	213.15
Julia M. Opelt	Amoskeag	197006	102.03
William C. Spear	Amoskeag	197051	2,906.74
Edith Canney	Amoskeag	199163	159.81
Elwin C. Foster	Amoskeag	199411	207.16
Earl Payne	Amoskeag	201424	101.38
Hattie L. Slack	Amoskeag	206343	153.61
Mrs. F. L. Reischer	Amoskeag	206906	100.71
Ida M. Knox	Amoskeag	206907	153.21
Addie C. Rowe	Amoskeag	210216	155.10
Grace A. Phillips	Amoskeag	210630	154.68
Theda F. Otis	Amoskeag	211899	153.44
Josephine O. Abbott	Amoskeag	211898	102.95
Marcia M. Badger	Amoskeag	216606	102.36
Robert Brimner, Jr.	Amoskeag	214586	102.93
Ella M. Field	Amoskeag	216004	201.74
Walker-Ward	Amoskeag	217948	504.70
Gordon F. Palmer	Amoskeag	219177	847.09
Karl Klein	Amoskeag	222208	100.76
Annie L. Avery	Amoskeag	222693	150.45
Rufus H. Pike	Amoskeag	223501	200.76
Tillie A. Lamoureux	Amoskeag	225598	100.00
Anna C. Nelson	Amoskeag	226736	200.00

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

IN CUSTODY OF THE CITY TREASURER DEC. 31, 1940 — *Continued*

SPECIAL CEMETERY TRUST FUNDS

PINE GROVE CEMETERY

Fund	Savings Bank	Book Number	Amount
Oliver Gould	Manchester	94650	500.00
May F. Nichols	Manchester	113370	796.76
Barton and Hill	Manchester	115154	2,264.69
Lucy E. Hodge	Manchester	115190	309.05
Eleanor J. Annis	Manchester	134034	117.25
Robert Laing	Manchester	137449	264.23
Nathaniel Clark	Manchester	143971	178.10
James H. Mendell	Manchester	147048	256.37
Clark and Prescott	Manchester	148483	174.85
George W. Baker	Manchester	152110	106.53
Augusta Dehmelt	Manchester	174113	102.68
Frederick Knowlton	Manchester	173418	307.09
Albert J. Knight	Manchester	174641	152.80
Catherine Plumpton	Manchester	174931	152.40
George W. Weeks	Manchester	153173	203.84
Anna C. Reischer	Manchester	153969	222.39
Clara E. Whittemore	Manchester	156405	542.52
Horace P. Simpson	Manchester	159383	158.77
Benjamin F. Greer	Manchester	159813	105.82
Gray and Greer	Manchester	159812	105.82
Stratton and Rollins	Manchester	162820	131.83
Mary L. Varney	Manchester	164851	101.67
Eliza A. Clark	Manchester	165344	555.26
McKinnon-Powers	Manchester	165161	101.36
T. Kittredge Hall	Manchester	165812	160.32
R. A. Wheeler	Manchester	165813	101.45
Joseph L. Stevens	Manchester	167988	101.49
Jennie M. Corey	Manchester	168006	2,804.83
Rev. John Kamm	Manchester	169614	100.90
Corydon L. Manter	Manchester	171910	154.68
Mary E. Coburn	Manchester	171981	205.03
Maude E. Caron	Manchester	171998	154.29
Fannie L. Roper	Manchester	172026	254.12
Slack and Tasker	Manchester	175757	153.16
Peter Redmon	Manchester	175845	153.16
Jennie F. Stratton	Manchester	176409	101.05

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

IN CUSTODY OF THE CITY TREASURER DEC. 31, 1940—*Continued*

SPECIAL CEMETERY TRUST FUNDS

PINE GROVE CEMETERY

Fund	Savings Bank	Book Number	Amount
William P. Emerson	Manchester	177744	151.16
Eunice J. Willand	Manchester	177949	150.77
Halbert N. Bond	Manchester	178217	1,710.00
Florence Barnard	Manchester	179885	250.00
Edith E. Garland	Manchester	179961	150.00
Charles E. Chase	Manchester	179704	300.00
Robert H. Duncan	Manchester	178970	200.08
James Reid	Manchester	179584	200.00
Capitola E. Welcome	Manchester	179678	150.00
Emily E. Kelley	Mechanics	7815	2,036.70
Elizabeth Alexander	Mechanics	13382	121.61
Silas C. Stetson	Mechanics	13511	195.85
Orra V. Chace	Mechanics	13606	566.20
Frank M. Randall	Mechanics	13707	120.14
Rachel B. Ried	Mechanics	13831	629.45
Frank Murray	Mechanics	14204	117.73
Tillie F. Robinson	Mechanics	14232	111.91
John C. Peterson	Mechanics	14390	112.73
Emma M. Blakely	Mechanics	14627	108.48
Charles E. Chapman	Mechanics	14932	172.76
Bertha A. Morton	Mechanics	15025	167.59
James C. Stockdale	Mechanics	15032	108.04
Mary I. Dixon	Mechanics	15548	55.93
Frank W. Dunsmoor	Mechanics	16021	224.21
Thomas Walker, Jr.	Mechanics	17591	153.14
Maggie Barney	Mechanics	16796	155.18
William G. Garmon	Mechanics	17717	101.55
Abraham L. Garmon	Mechanics	17718	101.55
T. Pauline Koehler	Mechanics	17830	150.91
Albertine M. Beeman	Mechanics	17842	150.91
Walter R. Cox	Mechanics	18074	300.00
Clarence M. Woodbury	Hillsborough County	20357	130.99
James R. Straw	Hillsborough County	20719	230.53
Ellen Washburn	Hillsborough County	22138	103.03
Myra C. Corey	Hillsborough County	22278	121.23
Nathan P. Hunt	Hillsborough County	26962	220.29

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1940 *Continued*

SPECIAL CEMETERY TRUST FUNDS

Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
Tillie Gowitzke	Hillsborough County	30466	101.76
Josephine A. Dolber	Hillsborough County	31771	105.28
Nellie H. Brown	Hillsborough County	31770	263.35
Levi E. Payne	Hillsborough County	33758	102.83
John H. Andrews and Joseph Herrmann	Hillsborough County	31790	2,795.11
Frederick H. Salls	Hillsborough County	33196	104.78
Fred H. Cate	Hillsborough County	35289	102.28
S. P. Cannon	Amoskeag	185388	236.73
Charles H. Robie	Amoskeag	185389	163.00
Rogler and Grimmler	Amoskeag	185390	162.98
George E. Rogers	Amoskeag	185391	164.40
Cora A. Gile	Amoskeag	185387	164.43
William W. Ingham	Mechanics	15589	798.81
Flora A. Cleworth	Mechanics	15585	171.09
Fannie L. Roper, No. 1	Mechanics	15588	164.24
Lovisa E. Gove	Mechanics	15587	211.84
Estelle J. Stevens	Mechanics	15586	103.83
Herbert S. Clough	Mechanics	15590	200.18
TOTAL PINE GROVE CEMETERY TRUST FUNDS			$10,198.64

Valley Cemetery

Sawyer and Breen	Amoskeag	154784	$123.31
Emma T. Parker	Amoskeag	173017	313.97
M. G. J. Tewksbury	Amoskeag	177022	181.34
Hannah A. Currier	Amoskeag	185386	817.36
E. W. Harrington	Manchester	108713	3,978.49
Elizabeth Holden Healy	Manchester	147047	108.75
Frederick Smyth	Manchester	172374	4,347.26

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

IN CUSTODY OF THE CITY TREASURER DEC. 31, 1940—*Concluded*

SPECIAL CEMETERY TRUST FUNDS

James Cossar	Manchester	172375	203.94
Nathan P. Hunt	Hillsborough County	26962	218.87
Carl L. Caton	Mechanics	17499	201.67
TOTAL VALLEY CEMETERY TRUST FUNDS			$10,494.96

MERRILL CEMETERY

Cleaves N. Hardy	Manchester	149756	$207.23

PISCATAQUOG CEMETERY

Caroline Rundlett	Manchester	168609	$131.80

SPECIAL

Gale Fund	Amoskeag	34108	$676.34

SUMMARY OF SPECIAL TRUST FUNDS

Pine Grove Cemetery	$40,198.64
Valley Cemetery	10,494.96
Merrill Cemetery	207.23
Piscataquog Cemetery	131.80
Gale Fund	676.34
TOTAL SPECIAL CEMETERY TRUST FUNDS	$51,708.97

SUMMARY OF CEMETERY TRUST FUNDS

Pine Grove Cemetery	$600,969.19
Valley Cemetery	77,585.28
Merrill Cemetery	5,877.18
Piscataquog Cemetery	15,487.36
Amoskeag Cemetery	2,313.61
Stowell Cemetery	545.04
Special Trust Funds	51,708.97
TOTAL	$754,486.63

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VIIIa

LIBRARY TRUST FUNDS

IN CUSTODY OF TREASURER OF LIBRARY TRUSTEES

	Book Number	Balance Jan. 1, 1940	Deposits and Income	Withdrawals	Balance Dec. 31, 1940
DEAN FUND					
Amoskeag Savings Bank	94054	$2,734.76	$68.89	.....	$2,803.65
Manchester Savings Bank	10445	3,076.13	77.38	$50.46	3,103.05
Manchester Savings Bank	75958	2,317.58	58.29	134.32	2,241.55
Mechanics Savings Bank	6421	2,297.10	57.77	32.80	2,322.07
Mechanics Savings Bank	15592	2,100.86	253.40	91.92	2,262.34
Merrimack River Savings Bank	39195	989.08	.....	989.08	.....
Total		$13,515.51	$515.73	$1,298.58	$12,732.06
EATON FUND					
Hillsborough County Savings Bank	106	$2,275.76	$557.61	$508.79	$2,324.58
Mechanics Savings Bank	15593	1,468.01	173.87	89.96	1,551.92
Merrimack River Savings Bank	39196	676.14	.....	676.14	.....
Total		$4,419.91	$731.48	$1,274.89	$3,876.50
MICHAEL PROUT FUND					
Amoskeag Savings Bank	106269	$3,576.94	$89.96	$61.42	$3,605.48
Manchester Savings Bank	100664	3,208.12	81.04	51.00	3,238.16
Mechanics Savings Bank	7329	1,184.43	30.33	89.86	1,124.90
Total		$7,969.49	$201.33	$202.28	$7,968.54

ELLIOTT FUND					
Hillsborough County Savings Bank	104	$922.21	$23.05	.....	$945.26
Mechanics Savings Bank	6423	4,654.84	117.05	$567.40	4,204.49
Total		$5,577.05	$140.10	$567.40	$5,149.75
NORA KENNARD JONES FUND					
Hillsborough County Savings Bank	37554	.....	$5,442.74	$2,710.89	$2,731.85
HOSLEY FUND INCOME ACCOUNT					
Amoskeag Savings Bank	147827	$2,212.48	$56.06	$265.39	$2,003.15
JONES FUND					
Mechanics Savings Bank	11689	$5,044.83	$126.31	$170.39	$5,000.75
EMILY A. SMITH FUND					
Mechanics Savings Bank	7189	$5,420.32	$136.73	$314.39	$5,242.66
JAMES LIDDELL ARNOTT FUND					
Manchester Savings Bank	159856	$1,017.86	$25.84	$38.76	$1,004.94
MRS. GEORGIA B. D. CARPENTER FUND					
Manchester Savings Bank	165491	$10,009.46	$253.93	$241.22	$10,022.17

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VIIIa

LIBRARY TRUST FUNDS

IN CUSTODY OF TREASURER OF LIBRARY TRUSTEES—*Concluded*

	Book Number	Balance Jan. 1, 1940	Deposits and Income	Withdrawals	Balance Dec. 31, 1940
FRANK P. CARPENTER FUND					
Amoskeag Savings Bank	222579	$5,000.00	$125.78	.....	$5,125.78
Hillsborough County Savings Bank	36449	5,016.50	125.40	$156.30	4,985.60
Manchester Savings Bank	177951	5,000.00	125.78	17.55	5,108.23
Mechanics Savings Bank	17839	10,000.00	251.86	152.32	10,099.54
Total		$25,016.50	$628.82	$326.17	$25,319.15
RUTH C. DUDLEY FUND					
Amoskeag Savings Bank	197296	$59.49	$1.49	.....	$60.98
MARY M. TOLMAN FUND					
Mechanics Savings Bank	17060	$2,014.08	$50.62	$62.63	$2,002.07
INCOME ACCOUNT					
Merchants National Bank		$890.37	$3,549.66	$3,549.66	$890.37
TOTAL IN CUSTODY OF TREASURER OF LIBRARY TRUSTEES					$84,005.54

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VIIIb

LIBRARY TRUST FUNDS

IN CUSTODY OF CITY TREASURER

	Book Number	Balance Jan. 1, 1940	Deposits and Income	Withdrawals	Balance Dec. 31, 1940
Cash on Deposit					
MOODY CURRIER FUND					
Amoskeag Savings Bank	123865	$5,000.00	$127.40	$127.40	$5,000.00
JOHN HOSLEY FUND					
Mechanics Savings Bank	12466	5,000.00	126.42	126.42	5,000.00
OLIVER GOULD FUND					
Manchester Savings Bank	94650		12.74	12.74	
TOTAL IN CUSTODY OF CITY TREASURER		$10,000.00	$266.56	$266.56	$10,000.00

SUMMARY OF LIBRARY TRUST FUNDS

Total in Custody of Library Trustees—Schedule VIIIa	$84,005.54
Total in Custody of City Treasurer—Schedule VIIIb	10,000.00
TOTAL LIBRARY TRUST FUNDS TO EXHIBIT A—IV	$94,005.54

CITY OF MANCHESTER

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 1940

PART I — *Revenue Appropriations*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
General Government					
Mayor	$5,400.00	$13.26	$5,413.26	$5,413.26	
Mayor's Incidentals	600.00		600.00	600.00	
Aldermen	2,800.00		2,800.00	2,800.00	
Auditor	4,600.00	.10	4,600.10	4,600.10	
Treasurer	6,170.00	.40	6,170.40	6,170.40	
Tax Collector	18,000.00	29.03	18,029.03	18,029.03	
Custodian of Tax Deeded Properties	1,000.00	.50	1,000.50	1,000.50	
Assessors	16,700.00		16,700.00	16,700.00	
Finance Commission	1,000.00		1,000.00	1,000.00	
Law	1,700.00		1,700.00	1,700.00	
City Clerk	10,000.00	.90	10,000.90	10,000.90	
Building Department	47,500.00	653.40	48,153.40	48,153.40	
Elections	7,700.00		7,700.00	7,700.00	
Board of Registrars	4,500.00		4,500.00	4,500.00	
City Hall	7,300.00	241.70	7,541.70	7,541.70	
Old Court House	1,730.00	350.63	2,080.63	2,080.63	
Public Comfort Station	5,470.00		5,470.00	5,470.00	
Protection of Persons and Property					
Police Department	253,000.00	198.10	253,198.10	253,198.10	
Municipal Court	6,700.00		6,700.00	6,700.00	
Fire Department	268,752.00	864.05	269,616.05	269,616.05	
Sealer of Weights and Measures	2,500.00	20.80	2,520.80	2,520.80	
Health and Sanitation					
Health Department	56,000.00	36.09	56,036.09	56,036.09	
City Physician	1,600.00		1,600.00	1,600.00	
Vital Statistics	800.00		800.00	800.00	
Board of Examiners of Plumbers	50.00		50.00	50.00	

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 1940

PART I — *Revenue Appropriations — Continued*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
Highways					
Highway Department	320,000.00	336,073.87	656,073.87	656,073.87	
Highway—New Sidewalks—Revenue	193.22	17.29	210.51	210.51	
Street Lighting	**96,000.00**		96,000.00	96,000.00	
Transportation—Fire Damage		1,925.75	1,925.75	1,925.75	
W. P. A. New Sewers—Revenue	34,490.95		34,490.95	32,049.07	$2,441.88
Charities					
Administration and Outside Relief	246,000.00	6,882.69	252,882.69	252,882.69	
W. P. A. Sewing Project	50,000.00	4,388.82	54,388.82	51,188.93	3,199.89
Old Age Assistance	50,000.00	20.25	50,020.25	50,020.25	
Charitable Gifts	**2,000.00**		2,000.00	2,000.00	
Education					
School Department	695,000.00	8,445.58	703,445.58	703,445.58	
City Library	45,654.61	279.56	45,934.17	45,866.66	67.51
Recreation					
Parks and Playgrounds	**35,000.00**	287.34	35,287.34	35,287.34	
Municipal Golf Course	13,500.00	10.08	13,510.08	13,510.08	
Athletic Field	4,000.00	1,400.77	5,400.77	5,400.77	
Aviation Field	2,500.00	1,357.57	3,857.57	3,857.57	
Unclassified					
Damages and Claims	2,500.00	3.50	2,503.50	2,503.50	
Printing City Reports	**300.00**		300.00	300.00	
Patriotic Purposes	900.00		900.00	900.00	
Printing and Stationery	525.00		525.00	525.00	
Incidentals	5,000.00	2,507.08	7,507.08	7,507.08	
Auditing	1,000.00		1,000.00	1,000.00	

CITY OF MANCHESTER

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 1940

PART I — *Revenue Appropriations — Concluded*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
Adjusting Board (Zoning)	1,000.00		1,000.00	1,000.00	
City Planning Board	125.00		125.00	125.00	
Publicity Fund	2,000.00	532.58	2,532.58	2,532.58	
National Youth Administration	2,341.03	500.00	2,841.03	2,720.82	120.21
Care of City Clocks	700.00		700.00	700.00	
Refunds	500.00		500.00	500.00	
Reserve for Abatements	25,000.00	4,998.13	29,998.13	29,998.13	
Reserve for Discounts	30,000.00	8,128.21	38,128.21	38,128.21	
Federal Music Project	1,100.97	390.35	1,491.32	1,267.28	224.04
Fire Insurance on Public Buildings	24,000.00	180.87	24,180.87	24,180.87	
Hallsville Annex Fire Damage Repair		346.50	346.50	346.50	
Emergency Relief Gardens	1,200.00		1,200.00	1,200.00	
Public Service Enterprises					
Water	18,304.35	279,874.53	298,178.88	254,951.97	43,226.91
Public Scales	1,375.00		1,375.00	1,375.00	
Cemeteries					
Pine Grove and Merrill Yard	15,700.00	21,264.60	36,964.60	36,964.60	
Valley and Piscataquog	4,000.00	10,251.35	14,251.35	14,251.35	
Amoskeag and Other Cemeteries	300.00	89.00	389.00	389.00	
Interest and Maturing Debt					
Interest on Temporary Loans	5,000.00		5,000.00	5,000.00	
Interest on General Loans	119,236.40	1,484.67	120,721.07	120,721.07	
Maturing Debt	501,500.00		501,500.00	501,500.00	
County Tax	784,899.91		784,899.91	784,899.91	
Per Capita School Tax	17,290.00		17,290.00	17,290.00	
TOTALS	$3,891,708.44	$694,049.90	$4,585,758.34	$4,536,477.90	$49,280.44

CITY OF MANCHESTER

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 1940

PART II — *Non-Revenue Appropriations*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
Highway—Resurfacing	$75,000.00	$297.36	$75,297.36	$75,297.36	
Highway—New Sewers	5,020.59		5,020.59	4,086.07	$934.52
Highway—New Sewers—W. P. A.	143,011.58	7,509.05	150,520.63	150,520.63	
Highway—New Sidewalks	15,105.00	2,113.39	17,218.39	17,218.39	
Highway—New Highways		71.84	71.84		71.84
Highway—New Highways—W. P. A.	63,853.39	8,000.00	71,853.39	67,941.04	3,912.35
Highway—New Sidewalks—W. P. A	20,325.87	11,679.26	32,005.13	31,913.09	92.04
Highway—Railroad Track Removal Project		50,639.67	50,639.67	50,639.67	
Building—Improvements to Public Buildings	15,608.44		15,608.44	15,606.02	2.42
Building—Improvements to Public Buildings—W. P. A.	26,180.22		26,180.22	26,161.71	18.51
Building—Addition to Police Station	20.37		20.37		20.37
Parks—General Parks Improvements—W. P. A.	18,138.58		18,138.58	18,125.92	12.66
Parks—Improvements at Sheridan-Emmett Park	18.60		18.60		18.60
Purchase of New Equipment—Miscellaneous Departments	10,001.44	775.00	10,776.44	7,421.43	3,355.01

CITY OF MANCHESTER

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 1940

PART II — *Non-Revenue Appropriations — Concluded*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
Fire—Purchase of New Equipment	418.49		418.49	418.49	
Fire Alarm Underground Work	4,717.17	230.07	4,947.24	430.17	4,517.07
Golf Course—Permanent Improvements—W. P. A.	5,421.49	1,456.82	6,878.31	6,878.31	
Athletic Field—Permanent Improvements—W. P. A.	5,035.47	84.76	5,120.23	5,081.55	38.68
Airport—Permanent Improvements—W. P. A.	45,255.78		45,255.78	26,374.84	18,880.94
School—Improvements to School Yards—W. P. A.	1,018.43		1,018.43	355.24	663.19
New Reservoir Construction	697.45		697.45		697.45
Valley Cemetery Brook Project—W. P. A.	15.23	5,142.00	5,157.23	5,150.76	6.47
New School Building Construction	60,082.65	19,923.43	80,006.08	80,006.08	
Airport Improvements—State		8,800.00	8,800.00	86.94	8,713.06
Library Grounds Improvements—W. P. A.	1,500.00		1,500.00		1,500.00
Alterations to Mayor's Office		2,500.00	2,500.00	1,013.56	1,486.44
City Clerk—Vault and Office Equipment		1,750.00	1,750.00		1,750.00
TOTALS	$516,446.24	$120,972.65	$637,418.89	$590,727.27	$46,691.62

CITY OF MANCHESTER

EXHIBIT C

ANALYSIS OF ESTIMATED REVENUE

FOR THE YEAR ENDED DECEMBER 31, 1940

Taxes—State

1940 Income Taxes		$75,490.02
Insurance Taxes		17,191.32
Railroad Taxes		11,756.69
Savings Bank Taxes		62,181.94
Total State Taxes		$166,619.97

Licenses

Amusement		$2,955.00
Dog	$6,003.00	
LESS:—Transfer to School Appropriation	5,254.55	
		748.45
Garbage		29.50
Junk		172.00
Billiards, Bowling, etc.		1,150.00
Plumbing		65.50
All Others		3,311.24
Total Licenses		8,431.69

Permits

Automobile		$80,008.42
Marriage		1,398.00
Sewer		3,209.14
Sunday Permits		583.00
Total Permits		85,198.56

Fines

Municipal Court		$8,440.65
Total Fines		8,440.65

Tax Collector

Taxes Collected Without Warrant	$2,001.12	
Costs of Tax Collections	4,834.41	
Costs of Tax Titles Redeemed	751.09	
Administration Costs—Real Estate	303.46	
Total Tax Collector		7,890.08

Health and Sanitation

Public Comfort Station	$259.27	
Milk Licenses	308.50	
Total Health and Sanitation		567.77

Education

Sales of Books and Supplies, etc.	$81.42	
Sales of Manual Training Supplies	528.50	
Rentals of Piano	45.00	
Miscellaneous	58.07	
Total Education		712.99

Library

Fines	$1,673.39	
Miscellaneous	201.36	
Total Library		1,874.75

Recreation

Athletic Field	$987.32	
Golf Course	7,990.40	
Total Recreation		8,977.72

Other Enterprises

Public Scales	$126.30	
Total Other Enterprises		126.30

Cemeteries

Care of Lots and Graves		$752.00	
Interments		4,321.00	
Miscellaneous		4,546.42	
Sales of Lots and Graves	$18,204.14		
LESS: — Transfer to Trust Funds	13,604.36		
		4,599.78	
Sales of Wood		93.00	
Total Cemeteries			14,312.20

City Clerk

Certifications		$567.00	
Total City Clerk			567.00

Miscellaneous

Board of Adjustment		$205.00	
Fire Department		96.40	
Mayor's Office—Auction Permit		10.00	
Premium on Bonds Sold		3,298.30	
Police Department—Sale of Elevator		200.00	
Total Miscellaneous			3,809.70

Interest

Accrued on Bonds Sold		$1,386.81	
On Deferred Taxes		13,116.15	
On Perpetual Care	$175.93		
LESS: — Transfer to Trust Funds	131.95		
		43.98	
On Tax Titles Redeemed		6,359.56	
Total Interest			20,906.50

Refunds

Board of Recreation and Aviation	$10.00	
Charities	15.34	
Total Refunds		25.34

Departmental Accounts Receivable

Highway Department	$820.96	
School Department—Tuitions	23,705.08	
School Department—Rentals	1,155.00	
Health Department	455.71	
Board of Recreation and Aviation—Rentals	2,750.54	
Total Departmental Accounts Receivable		28,887.29
TOTAL ESTIMATED REVENUE		$357,348.51

CITY OF MANCHESTER

EXHIBIT D

ANALYSIS OF CASH RECEIPTS

FOR THE YEAR ENDED DECEMBER 31, 1940

Taxes

Previous to 1940 Property Taxes	$278,121.92	
Previous to 1940 Poll Taxes	22,118.00	
1940 Property Taxes	3,087,858.10	
1940 Poll Taxes	60,508.00	
1939 Taxes Transferred to Tax Titles	18,864.92	
1939 Taxes Transferred to Tax Deeds	1,368.00	
1939 Taxes Paid by City—Tax Sale	15,537.52	
		$3,484,376.46

State

1940 Income Tax	$75,490.02	
Insurance Taxes	17,191.32	
Railroad Taxes	11,756.69	
Savings Bank Taxes	62,181.94	
		166,619.97

Tax Titles and Tax Deeds

Tax Title Redemptions	$29,984.95	
Tax Deeds	12,291.72	
Taxes Collected without Warrant on Deeded Property	2,001.12	
		44,277.79

Licenses and Fees

Amusement	$2,955.00	
Dog	6,003.00	
Garbage	29.50	
Junk	172.00	
Milk	308.50	
Bowling, Billiards, etc.	1,150.00	
Certifications of Births, Marriages, Deaths	567.00	
All Others	3,376.74	
		14,561.74

Permits

Automobile	$80,008.42	
Marriage	1,398.00	
Sewer	3,209.14	
Sunday Permits—1940	409.00	
Sunday Permits—1941	174.00	
		85,198.56

Fines

Municipal Court	$8,440.65	
		8,440.65

General Government

Costs of Tax Collections	$4,320.47	
Costs of Tax Collections (Transfers)	513.94	
Costs of Tax Titles Redeemed	751.09	
Administration Costs—Real Estate	303.46	
Mayor's Office—Auction Permit	10.00	
		5,898.96

Police Department

Sale of Elevator	$200.00	
		200.00

Fire Department

Miscellaneous Sales	$1,163.40	
		1,163.40

Health and Sanitation

Public Comfort Station	$259.27	
Board of Patients	571.42	
		830.69

Highway Department

New Sidewalks—Bond Issue	$2,113.39	
New Sidewalks—Revenue	17.29	
W. P. A. New Sidewalks	10,165.90	
New Highways—Bond Issue	71.84	
Highway Resurfacing—Bond Issue	297.36	

Highway Maintenance—Income	3,568.30	
Highway Maintenance—Refunds	2,767.71	
Railway Track Removal Project		
Public Service Company	50,000.00	
Sale of Granite Paving Blocks	639.67	
Transportation—Fire Damage	1,925.75	
		71,567.21
Charities		
W. P. A. Sewing Project—Sale of Waste	$297.30	
		297.30
Education		
Tuition	$23,594.62	
School Rentals	1,155.00	
Manual Training Supplies	528.50	
Sale of Books, Supplies, etc.	184.49	
Central High School Athletic Fund	5,958.90	
West High Athletic Fund	1,402.60	
		32,824.11
Library		
Fines	$1,673.39	
Miscellaneous	201.36	
		1,874.75
Recreation		
Athletic Field	$1,912.86	
Aviation Field	1,802.00	
Golf Course	8,015.40	
Athletic Field—Night Game Rentals	1,050.00	
		12,780.26
Appropriation from State		
Airport—W. P. A.	$8,800.00	
		8,800.00
Federal Grants		
Webster School Construction	$19,923.13	
		19,923.13

Public Service Enterprises

Water Department	$278,902.05	
		278,902.05

Other Enterprises

City Scales	$126.30	
		126.30

Appropriation from County

National Youth Administration	$500.00	
		500.00

Cemeteries

PINE GROVE

Sales of Lots and Graves	$15,409.14	
Care of Lots and Graves	485.00	
Interments	4,069.50	
Sales of Single Graves	2,525.00	
Sales of Cement Containers	2,515.20	
Miscellaneous	4,695.22	
		29,699.06

VALLEY

Care of Lots and Graves	$206.00	
Interments	190.50	
Sales of Cement Containers	84.00	
Miscellaneous	146.45	
		626.95

PISCATAQUOG

Care of Lots and Graves	$61.00	
Interments	32.00	
Sales of Lots and Graves	270.00	
Miscellaneous	48.50	
		411.50

MERRILL

Interments	$22.00	
Miscellaneous	21.25	
		43.25

AMOSKEAG

Interments	$7.00	
Miscellaneous	16.00	
		23.00

Miscellaneous Interest

On Deferred Taxes	$11,795.61	
On Deferred Taxes (Transfers)	1,320.54	
On Tax Titles Redeemed	6,345.05	
Accrued on Bonds Sold	1,386.81	
On Perpetual Care	175.93	
		21,023.94

Premiums on Bonds Sold

Municipal Improvement and Equipment	$3,298.30	
		3,298.30

Municipal Indebtedness

General Loans	$470,000.00	
Temporary Loans	1,000,000.00	
		1,470,000.00

Trust Funds

Pine Grove Perpetual Care	$1,500.50	
Valley Perpetual Care	150.00	
		1,650.50

Special Trust Funds

Pine Grove Cemetery	$1,950.00	
		1,950.00

Trustees of Cemetery Funds

Pine Grove Cemetery Fund	$18,244.34	
Valley Cemetery Fund	2,896.35	
Piscataquog Cemetery Fund	271.00	
Merrill Cemetery Fund	122.00	
Amoskeag Cemetery Fund	61.00	
Stowell Cemetery Fund	16.00	
Appropriation for Clerical Services	600.00	
Vault Rentals and Miscellaneous	27.50	
Appropriation for Grading Valley Cemetery Brook	7,000.00	
		29,238.19

Income from Other Funds

C. H. Bartlett Legacy—For Taxes	$1,500.02	
Care of Stark Lot	40.00	
Firemen's Retirement Fund	9,104.53	
Nathan P. Hunt School Prize and Book Fund	139.00	
		10,783.55

Library Trust Funds in Care of City Treasurer

Moody Currier Fund	$127.40	
John Hosley Fund	126.42	
Oliver Gould Fund	.74	
		254.56

Unclassified

Board of Adjustment	$205.00	
Fire Damage to Public Buildings	1,780.00	
Tailings	25.45	
Fire Insurance on Public Buildings	32.37	
Hallsville Annex Fire Damage Repair	346.50	
Federal Music Project—Concert Fees	143.00	
W. P. A. Symphony Concerts	247.35	
		2,779.67

Refunds

New School Building—Webster	$.30
School Department	61.19
Charities Department	878.61
Police Department	198.10
Health Department	36.09
Fire Department	121.02
Cemeteries	212.48
Building Department	46.60
City Library	25.00
City Treasurer	.40
City Auditor	.10
Publicity	170.92
City Clerk	.90
Parks and Commons	287.34
Collector of Taxes	6.50
Water Department—Land Option Payments	555.00
Golf Course—Athletic and Aviation Fields	249.14

W. P. A.—Sewing Project	4.13	
Insurance on Public Buildings — Bartlett Legacy	148.50	
Bond Interest During Construction—Webster School	4,842.67	
Fire Loss—City Hall Awnings	7.81	
Old Age Assistance	212.13	
W. P. A. — Fire Alarm Underground Project	230.07	
		8,295.00
TOTAL RECEIPTS		$5,819,240.80
Balance January 1, 1940		455,307.06
TOTAL TO BE ACCOUNTED FOR		$6,274,547.86

CITY OF MANCHESTER

EXHIBIT E

ANALYSIS OF EXPENDITURES OF VARIOUS DEPARTMENTS

FOR THE YEAR ENDED DECEMBER 31, 1940

Mayor

Mayor's Salary	$3,000.00	
Mayor's Secretary	1,500.00	
Mayor's Incidentals	000.00	
Other Expenses	912.70	
		$6,012.70

Aldermen

Salaries	$2,583.33	
Other Expenses	114.50	
		2,697.83

Auditor

Auditor's Salary	$2,500.00	
Clerks' Salaries	1,676.54	
Other Expenses	300.14	
		4,476.68

Treasurer

Treasurer's Salary	$2,500.00	
Clerks' Salaries	2,630.00	
Other Expenses	921.39	
		6,051.39

Tax Collector

Collector's Salary	$2,500.00	
Deputy Collectors' Salaries	7,020.00	
Clerks' Salaries	5,656.25	
Other Expenses	2,818.46	
		17,994.71

Tax Collector-- Real Estate

Custodian of Tax Deeded Properties	$000.00	
Other Salaries	260.00	
Other Expenses	110.50	
		1,000.50

Assessors

Assessors' Salaries	$7,800.00	
Clerk's Salary	2,200.00	
Engineer's Salary	2,000.00	
Other Salaries	2,964.32	
Other Expenses	1,734.18	
		16,698.50

Finance Commission

Commissioners' Salaries	$800.00	
Other Expenses	8.57	
		808.57

Law

Solicitor's Salary	$1,600.00	
Other Expenses	86.82	
		1,686.82

City Clerk

City Clerk's Salary	$3,000.00	
Clerks' Salaries	4,391.50	
Other Expenses	1,951.56	
		9,343.06

Department of Buildings

Superintendent's Salary	$2,699.84	
Inspectors' Salaries	4,576.00	
Clerks' Salaries	5,129.00	
Pensions	1,092.00	
Other Expenses	1,080.35	
		14,577.19

Repairs to Public Buildings

Salaries and Wages	$22,862.53	
Other Expenses	10,713.58	
		33,576.11

Board of Registrars

Members' Salaries	$1,550.00	
Clerks' Salaries	1,706.25	
Other Expenses	1,201.81	
		4,458.06

Elections

Election Officials' Salaries	$5,920.00	
Other Expenses	1,640.01	
		7,560.01

City Hall

Janitors' and Matrons' Salaries	$4,044.66	
Other Expenses	2,924.92	
		6,969.58

Old Court House

Janitor's Salary	$1,325.00	
Other Expenses	732.33	
		2,057.33

Public Comfort Station

Janitors' and Matrons' Salaries	$4,408.00	
Other Expenses	843.60	
		5,251.60

Care of City Clocks

Services and Supplies	$680.00	
		680.00

Police Department

Commissioners' Salaries	$350.00	
Chief's Salary	4,783.32	
Captain's Salary	2,580.00	
Lieutenants', Sergeants' and Patrolmen's Salaries	211,892.59	
Pensions	12,033.45	
Other Expenses	20,886.88	
		252,526.24

Municipal Court

Judge's Salary	$100.00	
Associate Judge's Salary	800.00	
Clerk's Salary	1,200.00	
Probation Officer's Salary	2,000.00	
Other Salary- Typist	344.00	
Probation Officer's Expenses	979.15	
		5,423.15

Fire Department

Commissioners' Salaries	$350.00	
Chief's Salary	4,500.00	
Deputy Chiefs' Salaries	5,900.00	
Superintendent Fire Alarm Telegraph Salary	2,500.00	
Captains', Lieutenants' and Permanent Men's Salaries	213,553.58	
Call Men's Salaries	7,081.20	
Pensions	13,227.60	
Other Expenses	22,367.09	
		269,479.47

Fire Department Bond Issue Expenditures

Repairs to Cables, etc.	$317.07	
		317.07

Sealer of Weights and Measures

Sealer's Salary	$2,100.00	
Other Expenses	367.74	
		2,467.74

Health Department

Board Members' Salaries	$600.00	
Health Officer's Salary	4,500.00	
Inspectors' Salaries	10,200.00	
Clerks' Salaries	2,340.00	
Nurses' Salaries	15,370.80	
School Physicians' Salaries	3,000.00	
Cleaning	472.50	
Hospital Payroll	7,153.22	
Pensions	1,000.00	
Other Expenses—Hospital	6,391.50	
Other Expenses—General	5,006.34	
		56,034.36

Vital Statistics

Births, Deaths and Marriages	$663.25	
		663.25

City Physician

Physician's Salary	$1,600.00	
		1,600.00

Board of Examiners of Plumbers

Miscellaneous Expenses	$28.27	
		28.27

Highways

Commissioners' Salaries	$650.00	
Surveyor's Salary	5,000.00	
Superintendent's Salary	2,500.00	
Clerks' Salaries	7,770.00	
Timekeeper's Salary	2,075.00	
Other Administration Expenses	2,442.25	
Highways Maintenance—Payrolls	22,926.59	
New Sidewalks—Revenue—Payrolls	76.74	
Sewer Maintenance—Payrolls	6,557.73	
Refuse Disposal—Payrolls	85,867.70	
Street Cleaning—Payrolls	37,231.34	
Traffic Regulation	7,671.91	
Transportation, Equipment and Supplies—Payrolls	92,520.19	
Transportation, Equipment and Supplies—Other Expenses	337,194.69	
Engineering Salaries	20,919.01	
Other Engineering Expenses	723.66	
Pensions	23,616.32	
Transportation—Fire Damage—Payrolls	750.90	
Transportation — Fire Damage — Expenses	1,090.70	
		657,584.73

Street Lighting

Expenses	$95,564.43	
		95,564.43

Charities

Commissioner's Salary	$2,500.00	
Clerks' Salaries	11,449.80	
Relief	231,299.98	
Old Age Assistance	49,410.88	
Other Expenses	2,464.82	
W. P. A. Sewing Project	41,699.22	
		338,824.70

Charitable Gifts

Hospitals	$1,600.00	
		1,600.00

School Department

School Board—Salaries	$1,300.00	
Clerk of Board—Salary	1,000.00	
Office Clerks' Salaries	2,991.65	
Certificating Officer—Salary	2,000.00	
Truant Officers—Salaries	4,000.00	
Other Administration Expenses	10,188.08	
Athletic Council—Coaches' Salaries, etc.	2,400.00	
Teachers' Salaries	534,240.07	
Evening Schools—Salaries	4,205.26	
Pensions—Teachers	20,824.48	
Other Expenses of Instruction	20,123.99	
Janitors' Salaries	44,929.98	
Other Expenses—Plant Operation	30,590.97	
Auxiliary Agency—Salary	2,000.00	
Auxiliary Agency—Other Expenses	14,131.46	
Rent—Manual Training Building	1,000.04	
Sundry Equipment	5,701.24	
Pensions—Janitors	1,818.36	
		703,445.58

Library

Librarian's Salary	$2,600.00	
Librarian's Assistants	27,755.36	
Janitors' and Police Officers' Salaries	3,106.85	
General Fund—Purchases of Books	3,054.09	
Currier Fund—Purchases of Books	170.16	
Hosley Fund—Purchases of Books	121.50	
Pensions	1,300.00	
Other Expenses	7,758.43	
		45,866.39

Parks and Commons

Superintendent's Salary	$2,700.00	
Payrolls	17,921.11	
Municipal Bath Houses	4,210.31	
Playground Instructors	2,551.10	
Other Expenses	7,904.69	
		35,287.21

Board of Recreation and Aviation

Aviation Field Salaries	$1,772.00	
Aviation Field Expenses	2,085.57	

Golf Course Salaries	8,140.72	
Golf Course Expenses	3,652.36	
Athletic Field Salaries	3,100.47	
Athletic Field Expenses	1,250.30	
Athletic Field Lighting Maintenance	1,050.00	
		21,051.42

Water Department

Superintendent's Salary	$6,019.47	
Assistant Superintendent's Salary	3,424.33	
Payrolls	100,630.80	
Pensions	1,721.81	
Other Expenses	120,688.68	
		232,485.09

Public Scales

Weigher's Salary	$1,250.00	
Other Expenses	110.92	
		1,360.92

Cemeteries

PINE GROVE CEMETERY		
Superintendent's Salary	$3,100.00	
Payrolls	26,933.73	
Other Expenses	6,910.56	
VALLEY CEMETERY		
Payrolls	9,029.80	
Other Expenses	4,935.75	
ALL OTHER CEMETERIES		
Payrolls	374.22	
		51,284.06

Airport—State Improvement

Payrolls	$86.94	
		86.94

Miscellaneous

Damages to Persons and Property	$2,103.00	
Printing City Reports	208.38	
Patriotic Purposes	900.00	
Printing and Stationery	465.25	

Incidentals	7,168.70	
Auditing	1,000.00	
Board of Adjustment (Zoning)	906.75	
City Planning Board	54.55	
Publicity	2,532.58	
Emergency Relief Gardens	1,200.00	
Federal Music Project	1,254.02	
Fire Damage to Public Buildings	1,780.00	
National Youth Administration	2,710.82	
Fire Insurance on Public Buildings	23,902.28	
Hallsville Annex Fire Damage Repair	346.30	
		46,532.03

Purchase of New Equipment—Bond Issue

Fire Department	$418.49	
Police Department	2,500.00	
Highway Department	4,321.43	
Health Department	600.00	
		7,839.92

Sundry Bond Issue Expenditures

New Webster School Construction	$60,247.03	
Alterations to Mayor's Office—Payrolls	798.06	
Alterations to Mayor's Office—Expenses	215.50	
Airport—Payrolls	5,197.89	
Airport—Other Expenses	21,176.95	
General Parks Improvements—Payrolls	7,272.99	
General Parks Improvements — Other Expenses	10,852.93	
Improvements to School Yards	355.24	
Valley Cemetery Brook Project	150.76	
Athletic Field—Permanent Improvements—Payrolls	1,174.39	
Athletic Field—Permanent Improvements—Expenses	2,182.16	
Improvements—Golf Course—Payrolls	838.30	
Improvements—Golf Course—Other Expenses	6,040.01	
		116,502.21

Interest

On General Loans	$117,236.40	
On Temporary Loans	941.86	
On Water Loans	3,920.00	
		122,098.26

Municipal Indebtedness

General Loans	$501,500.00	
Temporary Loans	1,000,000.00	
Water Loans	15,000.00	
		1,516,500.00

Agency

County Tax	$784,899.91	
School Per Capita Tax	17,290.00	
		802,189.91

Trust Funds

Perpetual Care Funds	$1,650.50	
Nathan P. Hunt School Prize and Book Fund	139.00	
C. H. Bartlett Legacy	1,500.02	
Appropriation for Clerical Services	600.00	
Vault Rentals and Miscellaneous	27.50	
Perpetual Care of Lots	13,736.31	
Special Trust Funds	1,950.00	
Edith Stark Fund	40.00	
Central High School Athletic Fund	8,179.07	
West High School Athletic Fund	1,654.93	
Firemen's Retirement Fund	9,104.53	
		38,581.86

Refunds

City Clerk	$245.03	
Taxes of 1938	2.00	
Taxes of 1939	2.24	
Taxes of 1940	164.56	
Tax Collector	2.22	
School Tuition	10.22	
Estimated Revenue	73.67	
Revenue of 1939 and Prior Years	265.34	
		765.28

Transfers

Tax Titles	$36,236.92	
Tax Deeds	1,368.00	
		37,604.92

Other Bond Issue Expenditures

Improvements to Public Buildings—Payrolls	$10,416.24	
Improvements to Public Buildings—Other Expenses	31,079.57	
		41,495.81

HIGHWAY DEPARTMENT

New Sewers—Payrolls	$2,026.96	
W. P. A. New Sewers—Payrolls	28,553.30	
New Highways—Payrolls	23,788.14	
Resurfacing—Payrolls	17,451.25	
Resurfacing—Expenses	7,500.10	
New Sidewalks—Payrolls	7,748.94	
W. P. A. New Sidewalks — Taxable Property	3,890.20	
W. P. A. New Sidewalks — T. P. Refunds	48.56	
		91,007.45

RAILWAY TRACK REMOVAL PROJECT

Payrolls	$13,008.92	
Expenses	420.39	
		13,429.31
TOTAL DISBURSEMENTS		$5,749,429.28
Cash on Hand December 31, 1940		525,118.58
TOTAL		$6,274,547.86

CITY OF MANCHESTER

EXHIBIT F

STATEMENT OF TAX COLLECTOR'S DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1940

	1934	1935	1936	1937	1938	1939	1940
Balances Outstanding—January 1, 1940	$4,264.00	$6,718.40	$7,634.88	$9,769.32	$12,969.37	$351,183.14	
1940 Property Tax Warrant							$3,421,331.98
1940 Poll Tax Warrant							90,104.00
Additional Warrants Issued in 1940	6.13	27.20	97.81	208.90	261.77	651.40	1,595.33
Voluntary Taxes Paid in 1940	2.00	4.00	8.00	14.00	40.00	1,054.00	1,632.00
Overpayments Refunded					2.00	2.00	
Transfers to Revenue of Prior Years			5.12	.33			
TOTALS	$4,272.13	$6,749.60	$7,745.81	$9,992.55	$13,273.14	$352,890.54	$3,514,663.31
Cash Collected in 1940—Net	$460.13	$699.20	$1,051.81	$1,668.90	$2,937.92	$293,407.21	$3,148,198.22
Taxes Abated in 1940	86.00	356.00	516.00	787.65	1,057.38	11,236.01	12,009.96
Transferred to Tax Titles and Tax Deeds						35,770.44	
Cash Discounts on 1940 Taxes							38,128.21
TOTALS	$546.13	$1,055.20	$1,567.81	$2,456.55	$3,995.30	$340,413.66	$3,198,336.39
Balances Outstanding — December 31, 1940	$3,726.00	$5,694.40	$6,178.00	$7,536.00	$9,277.84	$12,476.88	$316,326.92
Additional Warrants Issued in 1941		5.92	7.59	12.90	13.31	72.60	236.04
Overpayments Refunded							2.00
TOTALS	$3,726.00	$5,700.32	$6,185.59	$7,548.90	$9,291.15	$12,549.48	$316,564.96
Cash Collected in 1941	$160.00	$311.92	$453.59	$592.90	$901.31	$1,655.60	$158,824.56
Transferred to Tax Titles and Tax Deeds							13,935.82
TOTALS	$160.00	$311.92	$453.59	$592.90	$901.31	$1,655.60	$172,760.38
Balances per City Auditor's Ledger—April 30, 1941	$3,566.00	$5,388.40	$5,732.00	$6,956.00	$8,389.84	$10,893.88	$143,804.58
Payments in Advance of Warrant			6.00		14.00	12.00	724.00
Balances per Tax Collector's Ledgers—April 30, 1941	$3,566.00	$5,388.40	$5,738.00	$6,956.00	$8,403.84	$10,905.88	$144,528.58

EXHIBIT G

STATEMENT OF WATER DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1940

Accounts Receivable

	Water	Fines	Buildings	Miscellaneous	Total
Balance Outstanding—January 1, 1940	$2,647.43	$7.60	.....	$2,890.95	$5,545.98
ACCOUNTS RENDERED					
January Quarter	60,996.15	253.50	$38.00	13,997.39	75,285.04
April Quarter	52,881.21	113.80	60.00	5,006.93	58,061.94
July Quarter	59,678.57	548.40	205.00	12,073.19	72,505.16
October Quarter	63,777.69	301.30	108.00	6,922.07	71,109.06
TOTALS	$239,981.05	$1,224.60	$411.00	$40,890.53	$282,507.18
DEDUCT					
Cash Collected in 1940	$238,305.08	$1,216.00	$407.00	$39,528.97	$279,457.05
Abatements in 1940	1,281.25	2.00	4.00	480.05	1,767.30
TOTAL DEDUCTIONS	$239,586.33	$1,218.00	$411.00	$40,009.02	$281,224.35
Balance Outstanding—December 31, 1940	$394.72	$6.60	.....	$881.51	$1,282.83
RECONCILIATION MAY 26, 1941 WITH DECEMBER 31, 1940					
Balance Outstanding—January 1, 1941	$394.72	$6.60	.....	$881.51	$1,282.83
Accounts Rendered in 1941	121,502.18	557.00	$117.00	7,320.66	129,496.84
TOTALS	$121,896.90	$563.60	$117.00	$8,202.17	$130,779.67
ACCOUNTED FOR AS FOLLOWS:—					
Cash Collected in 1941	$120,190.55	$559.80	$115.00	$5,330.55	$126,195.90
Abatements in 1941	574.77	.....	.....	19.54	594.31
Balance May 26, 1941	1,131.58	3.80	2.00	2,852.08	3,989.46
TOTALS	$121,896.90	$563.60	$117.00	$8,202.17	$130,779.67

CITY OF MANCHESTER
EXHIBIT H
Treasurer's Department
CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1940

	Balance First of Month	Receipts	Disbursements	Balance End of Month
January	$455,307.06	$149,492.36	$310,175.64	$294,623.78
February	294,623.78	143,201.48	288,298.54	149,526.72
March	149,526.72	589,138.57	279,240.84	459,424.45
April	459,424.45	117,355.41	291,087.88	285,691.98
May	285,691.98	263,508.27	342,199.49	207,000.76
June	207,000.76	1,247,798.39	353,098.32	1,101,700.83
July	1,101,700.83	833,994.07	887,438.17	1,048,256.73
August	1,048,256.73	222,715.47	656,797.00	614,175.20
September	614,175.20	236,831.78	360,340.50	490,666.48
October	490,666.48	149,961.19	361,921.08	278,706.59
November	278,706.59	771,838.89	284,420.57	766,124.91
December	766,124.91	1,093,404.92	1,334,411.25	525,118.58
Total for the Year		$5,819,240.80	$5,749,429.28	
Balance—January 1, 1940		455,307.06		
Balance—December 31, 1940			525,118.58	
		$6,274,547.86	$6,274,547.86	

City of Manchester

EXHIBIT I

STATEMENT OF CITY CLERK'S DEPARTMENT

For the Year Ended December 31, 1940

Amusements	$2,944.50
Assignments of Wages	4.00
Bills of Sale Registered	30.00
Conditional Sales Registered	1,665.39
Dog Licenses	6,003.00
Junk Dealers' Licenses	172.00
Marriage Licenses	1,398.00
Motor Vehicles	80,008.42
Mortgages Registered	1,010.00
Partnerships—Corporations	35.00
Pool, Billiards and Bowling Licenses	1,160.50
Public Comfort Station	257.87
Recording—Discharges of Mortgages	55.50
Recording—Discharges Conditional Sales Contracts	29.00
Sewer Entrance Permits	3,209.14
Sunday Miscellaneous Permits	583.00
Taxi and Job Teaming Permits	93.50
Writs	31.50
Filing Fees	188.00
Certifications	567.50
Miscellaneous	171.15
TOTAL CASH RECEIVED	$99,616.97

City of Manchester

EXHIBIT J

STATEMENT OF HEALTH DEPARTMENT

For the Year Ended December 31, 1940

Accounts Receivable

Balance January 1, 1940	$531.41
Accounts Rendered During the Year	837.13
Total	$1,368.54
DEDUCT	
Accounts Paid During the Year	571.42
BALANCE DECEMBER 31, 1940	$797.12

Milk Licenses

Milk Licenses Issued During the Year 1940	$308.50
Cash Paid to the City Treasurer in 1940	$308.50

City of Manchester

EXHIBIT K

STATEMENT OF SCHOOL DEPARTMENT

For the Year Ended December 31, 1940

Accounts Receivable

Balance Outstanding—January 1, 1940		*$181.13*
Accounts Rendered During the Year		25,248.35
Total		$25,064.22
Deduct		
Accounts Paid During the Year	$23,594.62	
Accounts Abated During the Year	1,440.14	
Total		25,034.76
BALANCE—DECEMBER 31, 1940		$29.46

Cash Receipts and Disbursements

Balance on Hand—January 1, 1940	$75.39	
Cash Receipts During 1940	759.72	
Total Cash to be Accounted for		$835.11
Deduct:—Cash Paid to City Treasurer		
Sales of Books and Supplies	$82.65	
Sales of Manual Training Supplies	542.84	
Rentals	45.00	
Refunds	29.92	
Miscellaneous	56.85	
Total Accounted For		757.26
BALANCE ON HAND—DECEMBER 31, 1940		$77.85

CITY OF MANCHESTER

EXHIBIT L

STATEMENT OF MUNICIPAL COURT

FOR THE YEAR ENDED DECEMBER 31, 1940

	Total Fines, etc.	Miscellaneous Expenses	State Motor Vehicle Commission	Other State Departments	Interpreters' And Witness Fees	Attorneys' Fees	Net Cash Receipts
January	$744.86	$16.53	$190.00	.....	$10.60	$12.00	$515.73
February	995.10	25.00	400.00	$10.00	25.44	3.00	531.66
March	1,276.28	166.69	315.00	25.00	16.96	19.00	733.63
April	1,204.36	29.26	190.00	.....	21.84	.....	963.26
May	1,202.36	52.00	235.00	.....	15.48	.....	899.88
June	1,686.98	6.00	430.00	60.00	24.17	.....	1,166.81
July	1,057.02	34.00	410.00	.....	27.56	13.00	572.46
August	924.83	63.83	215.00	80.00	33.92	10.00	522.08
September	963.48	56.85	180.00	.....	20.90	5.00	700.73
October	1,032.89	23.07	460.00	20.00	44.52	10.00	475.30
November	1,126.92	25.53	360.00	.....	21.20	.....	720.19
December	711.94	11.00	300.00	.....	10.60	5.00	385.34
	$12,927.02	$509.76	$3,685.00	$195.00	$273.19	$77.00	$8,187.07

SUMMARY

Cash on Hand January 1, 1940	$638.92
Net Receipts—as above	8,187.07
Total Cash to be Accounted for	$8,825.99
Cash Paid to City Treasurer During 1940	8,440.65
Balance Due December 31, 1940	$385.34
Paid to City Treasurer January 2, 1941	$385.34

CITY OF MANCHESTER

EXHIBIT M

STATEMENT OF HIGHWAY DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1940

Accounts Receivable

Balance January 1, 1940		$7,395.90
Accounts Rendered During the Year		17,740.84
Total		$25,136.74
Deduct		
Accounts Paid During the Year	$17,944.71	
Accounts Abated During the Year	35.30	
Total		17,980.01
BALANCE OUTSTANDING—DEC. 31, 1940		$7,156.73

CITY OF MANCHESTER

EXHIBIT N

STATEMENT OF CITY LIBRARY DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1940

Cash on Hand—January 1, 1940		$160.15	
Receipts for the Year 1940			
Adult Department	$1,664.62		
Juvenile Department	247.97		
Total Receipts		1,912.59	
Total Cash to Be Accounted For			$2,072.74
Deduct			
Cash Payments to City Treasurer		$1,874.75	
Expenses Paid by Librarian		59.24	
Total Deductions			1,933.99
BALANCE ON HAND—DECEMBER 31, 1940			$138.75

City of Manchester

EXHIBIT O

CITY SCALES DEPARTMENT

For the Year Ended December 31, 1940

Statement of Cash Receipts

January	$13.10
February	7.30
March	11.20
April	10.70
May	13.10
June	11.30
July	8.60
August	7.30
September	10.40
October	10.70
November	10.10
December	12.70
Total	$126.50
Paid to City Treasurer in 1940	113.80
Paid to City Treasurer in 1941	$12.70

CITY OF MANCHESTER

EXHIBIT P — SCHEDULE I

STATEMENT OF CEMETERIES

Cash Receipts

FOR THE YEAR ENDED DECEMBER 31, 1940

	Pine Grove	Valley	Piscataquog	Merrill	Amoskeag	Total
Cash Received by Superintendent						
Care of Lots and Graves	$485.00	$206.00	$61.00	.....	.....	$752.00
Sale of Lots and Graves	4,066.20	.....	270.00	.....	.....	4,336.20
Interments	4,069.50	190.50	32.00	$22.00	$7.00	4,321.00
Sale of Cement Containers	2,515.20	84.00	.....	12.00	12.00	2,623.20
Miscellaneous	4,765.70	146.45	48.50	9.25	4.00	4,973.90
Totals	$15,901.60	$626.95	$411.50	$43.25	$23.00	$17,006.30
Cash Received by Treasurer						
Lots Placed Under Perpetual Care	$1,500.50	$150.00				$1,650.50
Sales of Lots and Graves	13,867.94	.....				13,867.94
Special Trust Funds	1,950.00	.....				1,950.00
Interest Perpetual Care Funds	175.93	.....				175.93
Totals	$17,494.37	$150.00				$17,644.37

Summary of Cash Receipts from All Sources	
Sales of Lots and Graves	$18,204.14
Lots Under Perpetual Care	1,650.50
Care of Lots and Graves	752.00
Interments	4,321.00
Sale of Cement Containers	2,623.20
Special Trust Funds	1,950.00
Interest on Perpetual Care Funds	175.93
Miscellaneous	4,973.90
TOTAL RECEIPTS	$34,650.67

CITY OF MANCHESTER

EXHIBIT P — SCHEDULE II

STATEMENT OF CEMETERIES

Accounts Receivable

FOR THE YEAR ENDED DECEMBER 31, 1940

	Pine Grove	Valley	Piscataquog	Total
Balance Outstanding—January 1, 1940	$395.50	$58.00	$15.00	$468.50
Add				
Accounts Rendered During the Year	209.50	32.50	18.00	260.00
Totals	$605.00	$90.50	$33.00	$728.50
Deduct				
Accounts Paid During the Year	195.00	54.00	15.00	264.00
BALANCE OUTSTANDING—DECEMBER 31, 1940	$410.00	$36.50	$18.00	$464.50

CITY OF MANCHESTER

EXHIBIT Q

STATEMENT OF FIRE DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1940

Accounts Receivable

Balance January 1, 1940	$71.50
Balance December 31, 1940	71.50

CITY OF MANCHESTER

EXHIBIT R

STATEMENT OF BOARD OF RECREATION AND AVIATION

FOR THE YEAR ENDED DECEMBER 31, 1940

Accounts Receivable

Accounts Rendered During the Year		$4,560.92
Deduct		
Accounts Paid During the Year	$3,254.73	
Accounts Abated During the Year	225.00	
Total		3,479.73
BALANCE OUTSTANDING—DEC. 31, 1940		$1,081.19

INDEX

	Pages
City Officials	3-16
Aldermen	3
Art Commission	14
Assessors' Department	5
Auditor	4
Board of Adjustment	12
Board of Examiners of Plumbers	8
Board of Recreation and Aviation	11
Carpenter Memorial Library	10
Cemeteries Department	12-13
City Clerk	5
City Physician	8
City Planning Board	12
City Solicitor	5
City Weigher	13
Commissioner of Charities	9
Custodian of Deeded Property	5
Finance Commission	4
Fire Department	7
Health Department	8
Highway Department	9
Inspector of Petroleum	13
Mayor	3
Mayor's Secretary	3
Moderators	15-16
Municipal Court	7
Parks and Playgrounds Commission	13-14
Police Department	6
Registrars of Voters	6
School Department	9-10
Selectmen	14-15
Sealer of Weights and Measures	7
Standing Committees	3-4
Superintendent of Public Buildings	6
Tax Collector	5
Treasurer	4
Ward Clerks	16
Water Department	11

	Pages
Schedule of Property in Possession of City	17-22
Report of Public Accountant and Auditor	103
Analysis of Estimated Revenue	71-74
Analysis of Expenditures of Various Departments	82-91
Balance Sheet	36-44
Statement of Budget Accounts	66-70
Statement of Cash Receipts	75-81
Statement of Cemeteries	102-103
Statement of City Clerk's Department	95
Statement of City Library Department	100
Statement of City Scales Department	101
Statement of Fire Department	104
Statement of Health Department	96
Statement of Highway Department	99
Statement of Indebtedness	46-49
Statement of Loans Authorized and Issued	50
Statement of Municipal Court Department	98
Statement of Revenue of 1939 and Prior Years	51
Statement of Revenue of 1939	52
Statement of School Department	97
Statement of Tax Collector	92
Statement of Temporary Loans	45
Statement of Treasurer's Department	94
Statement of Trust Funds	53-65
Statement of Water Department	93
Statement of Board of Recreation and Aviation	105

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